Previous references.

Mily File No. 566/04
4

190

(Military) Serial Nos. 16-39

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 16-39.

Major Part B. for July 1908

SUBJECT.

Audit of the Accounts of the Amritsar Mahal Department.

1. From the Comptroller
Dy No 3444. No. 6544 of 12.5.05
Intimates that D. Ramanujiengar an outside Auditor has been deputed to audit the Accounts of Amrit Mahal dept.

2. To the Supdt A. M. Department
Telegram of 16.5.05
Informs that Comptroller has sent an Auditor to audit the Accounts

From the Supdt. A. Mc. Dept.
Dy. No. 3470 No. 266 of 16.5.05

States that there is no objection in doing so

From the Comptroller
Dy. No. 526. No. 883 of 16.8.05

Submits for information & orders of Govt. a report of the audit of accounts of the A. Mc. Dept.

To. The Comptroller & the Supdt. A. Mc. Dept.
No. 3273-4 of 31.3.06.

Passes orders with some observations with reference to advances to Clerical establishments etc.

From the Supdt. A. Mc. Dept.
Dy. No. 2924. No. 256 of 14.4.906.

Reports that with a view to facilitate prompt dispatch of work out of office that all officers and even Heads of Offices in some Depts are allowed the use of Home Orderlies.

From the Comptroller
Dy. No. 3040. No. 5973 of 27.4.06.

States that V. Ramanujengar outside Auditor has been deputed to audit the accounts of the A. Mc. Dept.

To the Supdt. A. Mc Dept. No. 358/10 27.4.06.

Informs to see the above & afford Mr. Ramanujengar every facility to audit the account.

From the Comptroller
Dy. No. 306. No. 7561/73 of 20.6.06.

Forwards the [illegible] to result of the audit

9 From the Supdt. A. Mc. Dept.
Dy. No. 241. No. 14 of 18.7.06
Submits Comptroller's No. 7561/73 d/20.6.06
with certain remarks.

10 To The Comptroller
No. 440 of 30.7.06.
Forwards the report of the Auditor on the Audit of the accounts of the A. Mc. Officer & requests the report to be returned for submission to Govt. for orders.

11. From the Comptroller
Dy. No. 521. No. 805 of 7.8.06
Returns the Audit Report of the A. Mc. Dept. and states that the report in question was first sent for rem.

12. To the Comptroller
No. 632 of 13.8.06.
Informs that the A. Mc. Supdt's remarks noted in the above Report seems to be fair.

13. To The Supdt. A. Mc. the Comptroller & the Secy. to Govt. Rev. Dept.
No. 1347-9 of 29.9.06.
Passes certain orders regarding the Stores Orders which the Supdt. is said to require for dispatch of work

14. From the Comptroller
No. 2557 of 6.11.06.
States that the issue of belts to peons at such such short intervals as one or two years appears unnecessary

15 From the Secy: to the Govt of Mysore
Dy. No. 178. No. 3581 of 14.11.06.
Requests to forward for reference the file of papers relating to the sanction of certain temporary allowances

16. To the Secy to the Govt. of Mysore
Dy. No. 0. No. 2135 of 29.11.06

17 From the Comptroller
By No. 3960 No. 6823 of 6.6.07
States that D. Ramanujengar has been deputed to audit the accounts & requests to cause instructions being issued to the officer to place the books of accounts etc at the disposal of the auditor.

18. To the Comptroller
No. 4514 of 17.6.07.
Enquires whether the audit of the accounts of the A. Mo. Dept cannot be post poned till after the issue of the Govt orders on the report of the Secon Audit which is at present pending with the Devan

To the Supdt A. Mo. Dept No. 4515 of 17/6/07
Copy of No. 4514 of 17.6.07 forwarded for information.

19. From the Comptroller
By No. 37. No. 35 of 5.7.07
Informs that the postponement of the Audit of accounts of the A. Mo. Dept has been postponed as desired

20. From the Fin: Secy:
By No. 70. No. FL 710 of 8.7.07.
Requests to state when the papers relating to the retention of the hands in the office of the Supdt A. Mo Dept required for reference may be expected.

21. To the Fin Secy:
No. 127 of 12.7.07
Informs that the file of papers will be sent when returned by the Devan with whom the file is now pending

22. To the Comptroller & the Supdt A. Mo. Dept
No. 982-3 of 21.9.07
Passes orders with certain remarks.

23. From the Supdt A. Mo. Dept
By No. 1282 No. 126 of 2.11.07

No. 6544
O.A. 9[illegible]8.

SECTION Mailys
FILE No. 56 of 1904-05
A 1
SERIAL No.

3444
15-5-05

From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

Lt. Col. R.G. Jones,

Officer in charge of the Amrut Mahal Department.

Dated 12/15 May 1905.

Has the honour to intimate that D. Ramanujiengar, an Outside Auditor of this office, has been deputed to audit the accounts of the Amrut Mahal Department and to request that he will so good as to cause every facility to be given to the Auditor to expedite his audit.

N.G. Basu
Comptroller.

T.G.S.

F. A.

Class. (in full.)

INDIAN TELEGRAPHS.

Receipt for an Inland Telegram.

To (Office)

Number.

Date Stamp of Post Office.

Cost Rs. As.
Extra charges Reply, Delivery, &c. Rs. As.

Initials of Postmaster, &c.

Above particulars, giving full cost, to be filled up when the Telegram is lodged for transmission.

SECTION

FILE No. 567-1904-05

SERIAL No. 4 2

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NOTHING TO BE WRITTEN BY THE SENDER ABOVE THIS LINE EXCEPT HIS OFFICIAL INSTRUCTION.

To (Telegraph Office) Mysore

(Person) H. Nanjundarayya Esq

(Address) (in full) Supt. Amrith Mahal Dept.

From (Telegraph Office) Bangalore

(Person) Military Assistant-

Here write whether your telegram is State or Private. Unless classed State by sender, it will be sent as Private, and no change or refund is afterwards admissible. Despatch

Here write whether your telegram is to be sent URGENT, ORDINARY or DEFERRED.

ADDRESS FREE

Issued 16/5/05

Comptroller has Sent an
Auditor to audit the
accounts of yours office
I have not ordered him
to Count the audit-
pieces his
Cows ~~and~~ have ~~Lave~~ herewith you
~~Lave~~ Lave us abbeline

NOTHING TO BE WRITTEN ON THE BACK.—CONTINUE ON ANOTHER FORM.

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C G P—No 72 P O—16 5 1901—600000

1903 3 3470/17-5-05

From H. Nanjundaraj Urs Esquire
Superintendent.
Amrut Mahal department

To
Lieut. Col R.G. Jones, I.A.,
Military Assistant,
to the Government of Mysore

Dated 16
Despatched 17
Received
General No. 266
No.

Enclosure No

Secret Mily
56 of 1904-05
2.

Sir

With reference to
your telegram of this date
in re. the Amrut Mahal
office account being checked
by the auditor of the Comptr-
ller's

Comptroller's office, I have the hon
to state that there is no objection in
doing so. As the Head Clerk has g
on leave, the Accountant has been
-ed to give all the information nece
to the auditor.

I have the honor to b

Sir,

your most obedient Serv

H Raymond Cays

Superintendent,

Amrut Mahal depart

526
17-8-05

Report

No 883
Oct 29.

From Comptroller's Office, Mysore
Rajagalva 5 Oct 1905 to 31st 1905.

SECTION
FILE No. A 4
SERIAL No. 4 B

From

Rai N.G. Rasa Bahadur M.A.
Comptroller of Mysore

To

Lt Col. R.G. Jones
Military Assistant to the
Government of Mysore

Sir,

I have the honour to submit for the information and orders of Government a report of the audit of accounts of the Amrit Mahal Department, conducted by the outside audit branch of my Office, with the remarks of the Superintendent and of myself, on points specially requiring notice.

Considering the fact that the report is the first of its kind and that the department did not hitherto get proper assistance from the audit office, I do not think the result is unsatisfactory.

The Superintendent has responded to the Auditor's criticisms in a very commendable spirit, and I hope at the next periodical inspection the report will be very satisfactory and its size will be considerably reduced.

I have the honour to be,
Sir,
Your most obedient servant.

N Rasa
Comptroller

Enc: to Serial No.4.

Report on the result of audit of accounts of the Amruthmahal Department.

1. This audit which was taken up for the first time, was commenced on the 17th May '05 and closed on the 5th June '05.

2. The Superintendent of the Amruthmahal office holds a permanent advance of Rs.100/-.

3. At present there are 18 Amruthmahal herds divided into 5 Ranges & 2 Sub Ranges as under :-

Name of Range.	Herds forming the Range.		
1. Hunsur Range :..	..,6th,	11th,	13th
2. Tumkur Range...	4	12	18
3. Tiptur Range...	7	8	15
4. Kadur Range ...	2	3	16
5. Holalkere Range...	1	5	14
6. Chellakere SubRange	9	10	17
7. Salagami --do--	This is attached to Range No.1.		

4. There is a Daroga in charge of each Range, and he submits to the Superintendent the following monthly statements for each herd separately.

(1) Return of cattle (Form A) shewing the opening balance, the births, deaths & sales during the month and the balance at the close of the month.

(2) Statement (form C) shewing cows calved during the month to tally with births shown in Statement A.

(3) Statement (form E) shewing the cattle absent from the herd.

(4) Statement (form G) showing casualities among cattle, to tally with deaths

deaths shewn in Statement A.

(5) Statement (form H) shewing the names of kavals in which cattle grazed

(6) Inspection Report in form(J)of kavals.

(7) Servegars' Returns to Darogas in form K received with Return A mentioned above.

(8) D.C.B Statement on account of sale of cattle, kaval Tarige & Miscellaneous items.

5. Separate statements were being received formerly in forms B & D showing cows in calf and the sick or wounded cattle respectively.

The submission of the above statements have been since discontinued and the particulars on this account are not available.

6. The following are the books of accounts maintained in the Superintendent office.

(1) Cash Book

(2) Acquittance roll

(3) Contingent Register

(4) Cattle sale Register

(5) Cattle Return Register

(6) Stud Book

(7) Receipt Book

7. A brief description of these books is given here below.-

(1) The Cash Book.

This book is in the following form

Date of transaction.	Details of receipt or payment.	Receipts.	Payments.	Balance

All Cash transactions of the Superintendent's office are entered herein.

The book is balanced monthly, and full details of all items payable for which cash has been drawn, of the advances made therefrom are given below the closing entries. The difference between the items payable and the advances made therefrom represents the actual cash on hand on the last day of every month and this is carried forward as the opening balance for the following month. All advances made or recovered are shown in the Cash Book.

(2) & (3) Acquittance roll and Contingent Register.

These two requires no description.

(4) Cattle sale Register.

This Register shows the details of sales of cattle and is in the following form :-

Serial No.	Name of person or officer conducting sale &c.,		Herd No.	year of birth of cattle.	Name of cattle.	Amount of sale.	Name of purchaser
	Name of person.	Place of auction.					

(5) Cattle Return Register.

This is simply a copy of monthly Return A sent for each herd. Two abstract are prepared in the same Register in separate pages- one showing the total sales, deaths & births and the opening & closing balances and the other giving similar information by herds.

(6) Stud Book.

This gives details of names of cattl date of birth &c., There are two Registers kept- one for male cattle and another for female cattle.

(7) Receipt Book.

This book shows the amounts received and remitted to the Treasuries.

8. The result of audit of the account is as under.-

(1) The Permanent advance of Rs.100/- given to the Superintendent is said to be in the possession of the Head clerk. The head clerk being now on leave, the amount is partly with the accountant of the office and partly with the Range writer who is now working in the Superintendent's office.

(2) Contingent charges incurred are first entered in the Cash Book and the entries are said to be brought on the Contingent Register only at the time an abstract bill is prepared for drawing money from the Treasury. Money drawn from the Treasury in recoupment of the Permanent advance is also shown in the Cash Book. So also money drawn on establishment and travelling allowance bills, and the payments made to parties.

9. There is no necessity for bringing in such receipts & payments in the Cash Book and the system obtaining in this office throws double labor on the offic

10. The Cash on hand on 1st May '05 was Rs.98-4-9, but the following detail are given to show the undisbursed or other amounts remaining on hand and the advances made therefrom:-

	Rs.		
Permanent Advance ...	100	0	0
Amount payable to Serwgar for road expenses of a bullock (from 7-4-'05)	22	0	0
----do---- to Munshi being the amount drawn in April '05 on contingent bill on account of expenses incurred by him while on tour ...	5	9	9

Amount payable to Mahadaji Peon being the batta amount for February '05 drawn in April '05	2	9	0
Total ...	130	2	9

The following are the details for the difference of Rs.31-14-0 as given in the Cash Book after the closing entries for April '05.

Portion of advance made to Accountant Srinivasaiyengar in April '03 on account of lamp expenses	4	0	0
Advanced to on 30-3-'04 to writer Shamanna of the Tumkur Range on transfer from the Head Quarter office to Tumkur Range ...	5	0	0
Advance to Laskar Munivenkata for camp expenses November '04 to April '05... ...	2	0	0
---do--- Daffadar Mahomed Kasim ---do--- in April '05	4	0	0
---do--- Kempa -------do---------- ...	4	0	0
----do---- Mahadoji ---do--------- ...	1	0	0
Amount spent in April '05 on account of feeding a pair of Govt: bullocks but not drawn from Treasury in April '05 ...	11	14	0

Supdt's Remarks

It has been the practice to make such advances, but this will be discontinued hereafter. The advances remained unadjusted to long by oversight.

11. It will be seen from the above that advances are made out of the Permanent advance not only to menials while going on tour, but also to the clerical establishment and that such advances remain unadjusted for some time. One advance has been outstanding for more than 2 years and another for more than a year. The accountant could not explain the delay in the adjustment of the amounts.

Supdt's Remarks

The Head Clerk who keeps the office Permanent advance of Rs.100/- interprets the wording of the certificate to mean Cash balance on that date plus paid bills and vouchers remaining yet to be adjusted, but I admit that it was a mistake and this will be avoided in future.

12. As the first item of advance of Rs.4/- was made in April '03, and the second item of Rs.5/- in March '04 the amount of permanent advance on hand on 1st July '03 and on 1st July '04 should have been less by Rs.4/- & 9/- respectively. But from the Permanent advance Register kept in the Comptroller's

Comptroller's Office it was found that the Permanent advance acknowledgments received from the Superintendent for the above 2 years were for the full amount. The office was not able to explain this.

13. On the 1st May '05 a sum of Rs.96 being the pay of Head Clerk Mr.Thimmappayya has been debited in the Cash Book as paid to him. But the signature of the party is not to be found in the acquittance roll.

14. On the 2nd May '05 a sum of Rs.22/8 being the pay of Munshi has been debited in the Cash Book as paid to the Superintendent's private account. But the party's signature has not been obtained in the acquittance roll. It is learnt that the Munshi remains at Mysore and the as his pay was disbursed at Mysore by the Superintendent the amount drawn in the establishment bill was credited to the Superintendent's private account without party's signature to the payment.

15. The signature of the Munshi to the acquittance roll has not been obtained for the following payments also.

	Pay	Travelling allowance.
December '04	25	18-4-10
January '05	25	52-7-1
February '05	"	37-7-4
March '05	25	"

16. On the 17th December '03 an advanc of Rs.500/- was drawn from the Treasury under Government orders, for expenses in connection with the sending of certa Cows to Burma for being crossed. Out of

Supdt's remarks.

As the Hd Clerk had orders to go to Gubbi on Govt duty on 1st May '05 & soon after on privilege leave from the 9th of the same month, his pay for the previous month was sent to his quarters on cashing the pay bill & his signature was obtained in the acquittance Roll after his return from leave.

Supdt's remarks.

As I have special permission to make long halts at Mysore, I do so without incurring additional expenditure to Govt though I can stop in any Station for a month. The Moonshi and some servants stop with me & to see that they loose no part of their pay, I pay them at Mysore from my pocket. This the Moonshi acknowledges in separate slips which are kept in the office.

It seems the Auditor refused to recognize the slips sent by the Moonshi who used to sign the acquittance Roll whenever he come to Head Quarters with me. For the past three months he did not come with me to Hd Quarters as I thought not worth while to bring him with this object when he had no other work here. If this is considered objectionable it will be discontinued hereafter.

Comptroller's remarks.

The practice is irregular. The slips were since produced; they should be attached in the proper place in the acquittance Roll.

Memo

With reference to the concluding para 16 of the Auditors' report remarking that the item of Rs. 6/- was evidently a private advance &c. I beg to explain that the Darogas of the Department hold no permanent advances, but when Govt. Cattle are ordered to be sent to Bangalore or Elsewhere (which is frequently done) advances are usually made from private funds to Cattle attendants for road expenses. When the Cattle attendants reports on arrival at Bangalore that the road expenses incurred were more than the insufficient advances made by Darogas, I paid them Rs. 6/- taking later on duly signed accounts in detail and this sum was taken by me when adjustments of all advances were made. There was however some delay in doing this awaiting certain details from the Daroga concerned.

(Signed) L. Thimmappaya.
Head Clerk
Amrut Mahal Dept.

Bangalore
4th August 1905.

of the amount so drawn the following payments were made :-

26-12-'03	Paid Supdt: Stable Co., Madras ...	270	0	0
28-12-'03	Sundries	5	0	0
2-1-'04	Railway fare on Cows to Madras &c., ...	49	6	0
11-1-'04	-------do---------- ...	2	0	0
3-2-'04	Paid Stable Co., ...	80	2	0
22-3-'04	Sundries	25	6	0
31-5-'04	do	26	9	0
	Total ...	458	7	0
	Balance remitted to the Treasury on 2-6-'04 ...	41	9	0
		500	0	0

Of Rs.26-9-0 charged against sundries on 31-5-'04, Rs.16-9-0 was again credited in the Cash Book on 2-6-'04 as due to Daroga Venkatachar and was shown as balance on hand till 20th March '05 on the 21st March '05 this amount was debited in the Cash Book with the following details :-

Amount sent to the Chief Commandant's Office to the credit of the Daroga's account on account of dress value	5	0	0
Amount sent to Daroga by M.O. ...	5	9	0
Amount paid to Head Clerk in adjustment of the advance said to have been made by him ...	6	0	0
	16	9	0

The last was evidently a private advance made by the Head Clerk and the payment made to him in adjustment thereof is objectionable, especially as the partys acknowledgment has not been obtained.

16.A) A sum of Rs.400/- was drawn from the Treasury on the 30th June '04 on an Abstract Contingent bill in connection with the purchase of tents. But the charges were actually incurred on the following dates and amounted to Rupees

Supdt's remarks
The Head Clerk's memo on this point is attached.

Comptroller's remarks -
Private transactions should not be mixed with those of Government as it is likely to lead to much confusion.

Supdt's remarks.
This sum was on application sanctioned by Govt in June 04, & had to be met from the Budget grant for 1903-04 as ordered therein. When application was made to the Comptroller for the advance of the amount, subject to adjustment in due course, the amount was advised to be drawn on Abstract Contingent bill (Vide his docket No 7415-878 June 1904) and this was accordingly done on the last day of the month & the amount thus drawn was actually paid in the following month.

Comptroller's remarks
No funds should be drawn from the Treasury for Public purposes till the actual disbursement is to be made. Here some confusion appears to have been due to absence of clear instructions.

Rs.390-6-2, and the balance of Rs.9-9-10 was refunded in October '04.

19-7-'04	...	Rs.	59	3 0
25-7-'04			329	14 0
			1	5 2
			390	6 2

The amount was drawn apparently from the Treasury in June '04 so that the Budget Grant for 1903-4 may not lapse.

17. There is a charge of Rs.30/- in the Contingent Register for October '04 on account of white clothing to 5 Report Kavalgars. These Report Kavalgars are attached to the Executive Establishment and as such are not entitled to white clothing. But it is learnt that out of 18 kavalgars sanctioned 3 are employed with the Superintendent 1 with the Head Clerk & 1 with the Munshi and that these 5 men were provided with white clothing along with the menial Establishment of the office. There is no Government sanction for the charge.

18. From November '03 to February '05 pay of a Kavalgar at Rs.5/- was drawn by the Superintendent's office and disbursed as follows, contrary to Article 64 of the Civil Account Code.

November '03 to January '04.

Office Mutchi	...	3
Range writer doing duty in the Superintendent's Office	...	2
		5

February & March '04.

Office Mutchi	...	3
2 Kavalgars @ 1/- each	...	2
		5

April & May '04.

Range writer doing duty in the Superintendent's Office	...	2

Supdt's remarks

Though the Report Kavalgars are attached to the Cattle Establishment, it has been usual for the past fraf many years to issue clothing for only such of them as are working at the Head Quarters along with the Office peons, the amount being charged to office Contingencies which included servants' clothing.

Comptroller's remarks

Specific Sanction of Govt necessary.

Supdt's remarks

Formerly there were nine Report Kavalgars attached to the office & it was the practice in the office to give the pay of two hands to one individual to take clerical work from him. Of this number reduced to six & as a temporary measure once post was not filled up with a view to see whether the work could be managed with five hands distributing the Savings to the Office hands and also with the object of applying to Govt for sanction the abolition of one Report Kavalgars post & out of the Savings thus effected to give increases to the hands to whom allowances were hitherto given. This did not prove satisfactory. So it was discontinued & a separate hand was entertained to help the Mormahi in the camp. The orders of Govt were not obtained as these hands do not belong to the permanent Establishment. The temporary distribution of the Savings was

being shown in the Acquittance Roll.

Comptroller's orders.

The distribution of Savings of Establishment whether permanent or temporary is quite irregular. There must be complete agreement between the pay bill & the acquittance roll in this respect.

Office Mutchi	...	1
2 Kavalgars @ 1/- each	...	2 5

June '04 to February '05.

Range writer	....	2
Office Mutchi	...	1
2 Kavalgars @ 1/- each	...	2 5

No explanation is available for this irregularity.

Supdt's remarks.

Owing to frequent absence from H.Q. quarters the attestation of each item of petty charges in the Abstract Contingent Book was not possible and also to draw the amount spent on the last day of the same month in which expenditure was incurred. All these points are noted for future guidance.

Comptroller's remarks

This is not absolutely necessary.

Contingent Register.

19.a) In this Register the Budget provision is not entered. (2) The total amount of each bill only is attested by the Superintendent and not each item of payment. (3) The charges incurred in June & July '04 have been mixed up (4) The charges for June '04 viz Rs.38-10-6 instead of being drawn from the Treasury before the close of the year 1903-4 was actually drawn on the 23-7-'04 (5) The progressive totals of expenditure have not been made as required in Art:82 of the Civil Account Code. (6) At present a sum of Rs.6/- is drawn from the Treasury on the bills of the Range Establishment as fixed contingent charges to the Darogas at Re 1/- each. There is no Government order, so far as the office knows sanctioning this amount. But it is being paid for many years past.

Specific sanction of Govt should now be obtained.

19.b) It is found that in addition to the above monthly grant of Re 1/- to each Daroga stationery articles are also supplied to them. (7) Amounts due to Range Darogas, writers &c., are sent to them by money orders and the commission is debited to Contingencies.

Comptr's remarks.

The procedure of sending monies due to Range Darogas &c. (such as Pays) by means of M.O. at the cost of Govt., should be considered, and a remedy found if possible.

20 (a) The Contingent Registers of the

the Superintendent's Office were available only from May 1898. From this it is found that a pair of Amurthamahal bullocks are in the use of the Head Clerk of the Superintendent's Office, and that the cost of feed & keep of these bullocks is debited to Government. Previous to April '04 the charges on the above account were shown separately under "purchase of grass", "shoeing charges" "charges on account of boiling gram"&c., But from April '04 the cost of feeding is being debited in a lump sum every month without details of any sort. In addition, the Head clerk was allowed till July '01 a monthly sum of Rs.5/- on account of rent for a shed for housing the bullocks. The following are the amounts debited in the Contingent Register on the above account, from April '04 to April '05.

April '04	...	11	14 0
May "	...	12	3 0
June "	...	13	14 0
July "	...	15	3 0
August "	...	15	3 0
Septr: "	...	14	14 0
Octr: "	...	15	3 0
Novr: "	...	14	14 0
December"	...	10	11 0
January 05	...	12	3 0
February	...	11	4 0
March	...	12	3 0
April	...	11	14 0

(b) Besides the above, gram grown in the Amruthmahal Kavals is supplied to the Head clerk for the use of the bullocks given for his use. The quantity

Supdt's remarks

(a) The Head Clerk had been given the use of a pair of Government bullocks at Bangalore for the past 10 or 12 years under the orders of the late Military Secretary, Col: Macintire, & the same privilege is being continued up to date. It was usual to get some Govt. cattle for sale &c. at Bangalore and also to keep for experimental purposes cattle of foreign breed. This necessitated the hiring of a shed at H.Q. quarters for some time. Now there is no necessity as arrangements can be made to keep such cattle in the old Silladar Lines.

Comptroller's remarks.

The Superintendent's explanation may be accepted.

Supdt's remarks

(b) A book is maintained for the quantity of gram received & spent at Bangalore for feeding Govt. bullocks. This was not asked for by the Auditor.

Comptroller's remarks.

A ginger account book has since been furnished, it does not appear to be kept regularly and Systematically.

quantity used each month is not ascertainable as no accounts are said to have been maintained by the accountant. But from the correspondence in the office, it was found that in December 04 a consignment of 200 seers of gram was sent by the Tumkur Range Daroga and a further consignment of 300 seers in May '05.

Supdt's remarks.

The remarks against para 20 (a) apply to this also.

21. Up to August '02 the Munshi of the Amruthmahal office was also using a single Government bullock and the cost of feeding this also was debited to Government. There is no special order of Government sanctioning either the use of Government bullocks by the Head Clerk and the Munshi or debit of cost of feeding to Government.

Supdt's Remarks.

These charges up to very recently debited to Cattle Establishment ordered to be met from the head "Training Depôt" for the reason that these allowances were legitimately chargeable to that head. As the young Steers are accustomed to rope before they are selected by the Officers of the Committee at Hunsur.

Comptroller's remarks.

Re-distribution of Savings, or payment of allowances to men on the Establt of Govt out of Savings. Please see my remarks above (para-18).

22. About 200 heads of cattle are to be sold annually to the British Government. For this purpose about 300 or 400 bulls are collected for nearly 4 months in a year in the Hunsur Depôt to enable the officers of the Imperial Government to make their selections. During this period of 4 months in a year, certain Servigars, Mundals and Graziers &c., & writer of one of the Ranges are stationed at the above Depôt to look after the herd and are given an allowance of Rs. each per mensem. Till 1903-4 these allowances were debited to the Savings under cattle establishment. In the year 1904-5 (vide details in the margin) the allowance was debited to the Head "Training Depôt", for the reason that there is a large lump sum provision

August '04	16	8	0
September "	36	8	0
October "	38	8	0
	91	8	0

Supdt's remarks

There are nine training Depôts attached to each Range and in addition to the above. Hardanahalli depôt was started to train & sell bullocks monthly at the Santemarahalli market. To look after this Depôt there was a seperate Inspector and a Writer besides a training Establt. This was abolished on my representation that the depôt was not profitable. The Mustaddy shown in the Auditor's report did not belong to Hardanahalli depôt. He was in employment before the said depôt was started & he is still kept on in the Depôt to help clerical work in the office as hitherto.

provision under that head in the Budget 23. Up to November '02 there was a training Depôt for training cattle. In connection with this there was an establishment consisting of an Inspector, a Mutsaddy, and a certain No: of Kavalgars & graziers, according to the strength of the cattle in the Depôt. In December '02 the Depôt was abolished and the services of all, except the writer on Rs. 12/- and a driver on Rs.4/- were dispersed with. It is learnt that the driver is with the Superintendent and the writer is attached to the Tumkur Range, the permanent writer of which is working in the Superintendent's Office at Bangalore.

Cattle Register.

24. There are differences between the monthly cattle Return A and the Register maintained in the office in respect of the No: of births, deaths & sales shown therein during 1903-4 and these differences are explained as being due to the fact that many cattle belonging to different herds are collected in 2 or 3 depôts for purposes of inspection by the Superintendent and subsequent sales and that as ~~hitherto~~ births, deaths & sales among these are reported to the Superintendent's Office, these are taken into the Cattle Return Register in the month in which intimation is received, and then the same communicated to the parties concerned for entry in the Head Returns. ~~and~~ It will be better if a note at foot of the Return explaining the

Supdt's remarks

The suggestions of the Auditor will be attended to.

cause of the differences is made by the Superintendent's Office.

25. The strength of cattle on 30th June '04 as shown in the Register kept in the Superintendent's Office and that as per Returns received is given below:-

Herd No.	As per Register.	As per Returns.
1	436	438
2	600	599
3	605	605
4	416	416
5	471	471
6	325	325
7	299	299
8	494	494
9	429	429
10	409	409
11	330	340
12	386	384
13	333	333
14	606	604
15	406	406
16	504	503
17	523	523
18	418	418
Late Herd No.6	21	"
Hunsur Depot	15	"
Kadur "	3	3
Seera	4	4
Tiptur	11	7
Hardanhalli	1	"
Kunigal Farm	40	40
Special Depot	7	"
Tumkur	6	4
Silledar Lines	69	"
Boregowda	5	5
Mudligeri gowda	7	9
Polo ground	8	"
Govt: House	7	"
Holalkere	9	9
Adeh. Cows	"	5 (Kunigal farm)
	8203	

It will be seen from the above that there are differences between the Nos:

Nos: shown in the Register and those given in the Returns. Such differences are from year to year. The explanation given by the accountant of the Superintendent's office for some of the differences is noted below.-

(1) Late No: 6 ... 21. All are said to be missing. Rs.300/- were recovered from the party at fault in February '05 and 13 cattle replaced by him subsequently.

(2) Hunsur Depôt ... 15

2 are said to be with the Superintendent

5 " with Hunsur Darago

2 sold subsequent to June '04

6 Missing.

(3) Tiptur Depôt 11 - 7 = 4

2 are said to be with Superintendent

2 Missing.

It has been explained by the accountant that the matter of recovery of value of these missing cattle is under correspondence.

(4) Hardunhalli 1

sold subsequent to June '04.

(5) Special Depôt 7 These are in Government House.

(6) Tumkur Depot (6-4) = 2 are with Superintendent.

(7) Mudligeri gowda Difference 2. It is said that these died long ago and that the party is not aware of the same, and is therefore showing 2 in excess.

(8) Government House 7. These as well as the 7 cattle shown against special Depôt or 14 in all are in Govt: House and that no Return of any sort is

* Supdts' remarks

Each point is explained in the Auditor's report. As regards the bullocks at the Polo ground, Silver Lines &c., Govt have recently ordered that these bullocks should be treated as lent for Govt duty, and so no hire is being recovered from the Departments Concerned.

explain how this mistake crept in.

28. None of the cattle Registers kept in office bear evidence of check and consequently mistakes are not detected and rectified at once.

29. The Returns of herds Nos:9,10 & 17 for November '03 are not forthcoming. The accountant could not account for this.

30. The Demand collection & Balance on account of sale of cattle during 1903-4 is as noted below.-

	Rs.		
Opening Balance on 1-7-'03	1330	8	0
Demand for 1903-4	23172	8	6
Total	24503	0	6
Deduct Recoveries Rs.22863-15-5			
Remissions ... 96-0-0			
	22959	15	5
Balance on 30-6-'04	1543	1	1.

Of this amount Rs.758-1-1 being the outstandings of previous years & Rs.723/- towards the demand for 1903-4 were recovered during 1904-5, and the balance viz, Rs.62/- is still outstanding. The details for this amount are as under.-

Nanje-gowda ...	30
Bahudane-gowda ...	32
	62/-

The Government Order No.849-59 dated 10-9-1885 requires the levy of interest on recoveries made long after the date of sale and the taking of stamped Mutchalikas for credit rules- Both these have not been observed.

31. Sales by auction of cattle are conducted not only by the Superintendent, but also by the Head clerk of the Superintendent's office and often by the Darogas. There is no Government order

Supdt's remarks

These cattle Registers are always checked at the time of mustering the herds by name and year brand.

Steps will be taken to trace these accounts which are said to be missing.

The system of allowing credit to purchasers of cattle at the auction was long discontinued & mostly cash payments are insisted upon except in the case of Cattle sold to Govt Officers and Department al Subordinates from whom recovery of the amount was beyond doubt. There was no necessity to obtain Muchalikas on stamped paper. There has not been any instance in which interest was charged.

Whenever it was impossible for the officers to hold Sales, it has been usual to depute the Head Clerk of the Dept for the work. Latterly the Darogas were also authorised to sell some cattle for which prices had been fixed after personal inspection as this practice is more economical.

Comptroller's remarks.

This is a matter for the Head of the Department to settle.

leviable on each, no check can be exercised as regards this source of Revenue.

35. A sum of Rs.1090-7-2 was due by Mr.K.ShamaIyengar on account of Tarige on certain kavals leased out to him for the undermentioned years, as ~~in~~ is evident from the correspondence filed in the office.

		Rs.		
89-90	...	135	0	0
90-91	...	135	7	2
91-92	...	205	0	0
92-93	...	205	0	0
93-94	...	205	0	0
94-95	..	205	0	0
		1090 - 7 - 2		

In a report made to Government by the Superintendent only a sum of Rs.740/- and odd is shown as due by him. The accountant when questioned explains that Mr.K.Shama Iyengar objected to the payment of certain items of Demand and consequently Rs.350/- was deducted from the total demand on the authority of the Superintendent .

36. It was found from the Records of the office that gram is grown in the Amruthmahal kavals on the Wara tenure and that the quantity grown is used for the bullocks with the Darogas, and the Head Clerk of the Superintendent's office. From a statement prepared in the Superintendent's Office it is found that, at the close of 1902-3, there was a balance of 5708½ seers of gram as shown below.-

Balance of 1901-2	...	seers 2361
Produce of 1902-3	...	" 15618
	Total	17979.

Supdt's Remarks

This Statement is correct. The sum of Rs. 1090-7-2 is made up of Rs. 740-7-2 entered in the Demand Statement and Rs. 350/ under protest. A seperate report has been submitted to Govt in this Office letter No. 182 dated 9th February 1905.

(payment of moisty yield)

Supdt's Remarks.

The system of growing gram in the new Kavals was started, not as a source of revenue to Govt, but with the object of clearing bush-wood &c in some of the Kavals & to make use of the produce for working bullocks in the depôts &c. Any surplus over the actual requirements is being sold and the realizations credited to Govt. The details for the balance of 5708½ seers shown in the Auditor's Report are given

from below:—

Seers 1760 — Issued for bullocks in the Sirsi Range.
" 128 — Do in Yellakere Range.
" 432½ — Do in Yennemadu Range.
" 864 — Value received and credited in State Account for in March '05.
" 765 — Sold & amount credited to Govt in June '05.
" 500 — Sent to Bangalore for the use of Govt bullocks.
" 160½ — Issued for the use of Govt bullocks & for Seed.

Seers 5708½

Any surplus of the balance will be sold & the amount credited to Govt. Owing to bad season the produce during the year 1903-04 was very small being only about 700 Seers of which 150 Seers have already been used for Govt bullocks and the balance kept as reserve —

Comptroller's remarks.

In whatever manner or with whatever object the system of growing grass in Govt Kavals has grown, the value of the produce realised must be credited to Govt as revenue and the cost of incidental expenses must be drawn from the Treasury in the usual manner. And proper accounts are to be maintained for the purpose. A simple Stock book with the ordinary Cash book will suffice for the purpose.

Supdts' remarks

From the beginning a monthly allowance of one Rupee is being given to the Daroga for purchase of paper for correspondence & for other petty contingent charges, such as gum, thread, needles &c & this is met from the grant provided for office Contingencies, as it is done in all the Offices. In addition to the above allowance it has been usual to send the Stationery articles as noted in the Auditor's report for keeping Female & Male Cattle Registers and "To" and "From" Diaries.

Expenditure during 1902-3:-

Kept in Ranges for the use of the Range bullocks	Seers	3576
Sent to Bangalore for the use of Head clerk	"	1195
Sold	"	2629½
--do--- to Kunigal farm ...	"	4870
Total....		12270½
Balance on hand...		5708½
Grand Total....		17979

What became of this balance it is not known, nor of the quantity grown in 1903-'04 since no credit can be traced on this account.

37. The procedure adopted in so utilising the gram is, so far as it can be ascertained not sanctioned by Government, and is in direct violation of the very first article of the Civil Account Code which prohibits the appropriation of Departmental receipts to Departmenta expenditure. Moreover no proper accounts of either the quantity of gram grown or that spent is maintained.

38. The undermentioned stationery articles were issued to all the Darogas in September '04. These were in addition to the fixed monthly contingent grant of one rupee per Daroga.

		Rms:	Qrs:	Sheets.
Foolscap	Machine made	0	7	0
Draft Foolscap	....	1	15	0
French do	.....	4	4	0
Printing Demmi	...	0	10	12
Blotting paper	...	0	4	8
Brown Cartridge	...	0	0	14
Challan Paper	...	0	0	21

Books of 2 Qrs.	No. 6
--do-- 3 "	" 1
Nibs	720
Holders	37
Pencils	37
Rubber Pieces ...	7.

Supdt's remarks.
A book is kept for receipts & perforators of Service Labels. This is said to have been seen by the Auditor-
Comptroller's remarks
book has since been called for examination.

Supdt's remarks
2 certificates attached to the annual Indents show that Stock was examined once or. The omissions pointed are noted for guidance.

39. No account is kept on account of Service labels purchased and used in the office.

40. Stationery Account.

Both the Stock & Issue Registers are maintained. There is however nothing to show that stock was ever verified. In the Issue Register the progressive totals are not entered and the issues are not noted in the Issue Register immediately on issue, but are ~~noted~~ first noted in a note book and then transcribed into the Register once a month. No regular account is maintained for printed forms.

Supdt's remarks
ir to the receipt of Govt orders March '03, the Service Registers e not properly kept up for , but now they have all been tten up & posted to date except ing the leave granted to some of fficials during the past many yrs. nformation was all collected eperate Sh attached to each e Regr & thus brought up to date.

41. Service Registers.

Service Registers have been kept for all. The leave without allowances granted to the accountant from 1894 to 1899 has not been noted in his book. In the Schedule of establishment as it stood on 1st July '04 necessary certificate of the Service Registers having been posted up to date is however made.

The entry of the leave granted e Hd Clerk in his Service ster was delayed a few ys with the intention of ing the same after his rn from leave. This has n subsequently done.

42. In the Superintendent's Office an Order Book is kept since 1901 for notir grant of leave &c., In this the one months Privilege leave granted to the Head clerk from 9th May '05 has not been noted up to 22nd May '05, though orders subsequent to the 9th are noted therein. The leave in question has not been noted in the Service Register of the official.

Life Insurance Premium Receipt Books.

ee monthly payments of miums by the Insured Officials

43. The following payments of monthly

monthly premiums have not been entered in these books.-

Receipt Book No.7352 dated 1-8-'04

--do-- 7353 --do--

No entry from September '04

Book No.6826 dated 22-12-'03

No entry from April '04

Book No.6205 dated April '03.

No entry from April '04

Book No.26 dated March '92.

Entries from October '98 to March '04 not attested. No entries from April 04.

(Sd). M. A. Sreeniavachar,
Examiner in charge, Article
Audit Department. —.

True copy.

Sreeniavasayya.
16.8.05.

but the entries in their respective Books were not initialled by the Superintendent, as the same were not shewn by the Officials as the instructions thereof were not properly understood by them.

Supdt's General Remarks.

The several errors & omissions in the accounts pointed out by the Auditor were due entirely for want of proper instructions from time to time, as this is first time the accounts were audited since the Department was transferred from the Chamarajanagar Govt.

7

Proceedings of the Government of His Highness the Maharaja of Mysore

M i l i t a r y.

Read:-

Comptroller's No 883 dated 16th August 1905 submitting his report on the audit of the accounts of the Amrut Mahal Department which lasted from 17th May to 5th June 1905.

SECTION Mcity
FILE No. 56 of 1904-05
SERIAL No. 5

ORDER THEREON No 3273-4 173
Dated Bangalore 31/3/ 1906.

Government observe:-

With reference to,

Para 11. Advances to Clerical establishment like the one to writer Shamanna of Tumkur Range referred to are objectionable. If an advance was absolutely necessary the Procedure laid down in Article 137 B of the Civil Account Code should have been followed.

Paras 13 & 14. The disbursement of the pay of the Officials without the signature of the party to the Acquittance roll is highly objectionable. The Superintendent's explanation is unsatisfactory. Receipts from the party concerned should have been obtained and affixed to the Acquittance roll.

Para 16. Private transactions such as those referred to should not be mixed up with those of Government.

Para 16 A. The drawing of an advance of Rs 400/- out of the Budget grants of 1903-04 for an expenditure to be actually incurred in 1904-05 is Objectionalbe. The Superintendent's explanation on this point cannot be accepted.

Para 17.

Para 17. Refers to issue of clothing to Office servants utilized as Home orderlies by the Superintendent, Head Clerk and Munshi. The practice of retaining Home orderlies must be discontinued. They must attend Office like other Peons & will receive Clothing as given to others.

Para 18. The distribution to others of the Salary of a Kavalgar is without Government sanction a serious irregularity which must not be allowed to continue.

Para 19. The drawing of a fixed allowance of Re 1/- on account of Office contingencies by each of the 6 Darogas in addition to the Stationery articles supplied to them is objectionable. Such fixed allowances should not be paid without the sanction of Government.

Para 19 B 7. It seems desirable to ascertain the circumstances under which the pay of Darogas writers &c is remitted by money orders and when and how long they generally remain out of Head Quarters After obtaining a detailed report which the Superintendent will submit at an early date the feasibility of issuing Public Service Transfer Receipts for this purpose under provisions of Article 173 of the Civil Account Code will be considered.

Paras 20A& 21. As regards the free use of Government bullocks the present Head Clerk is permitted the same as a personal as a special case privilege so long as he continues in this Office.

Para 22. The Superintendent will state the authority upon which the allowance of Rs 2/- was granted to the men stationed at the Hunsur Depot and Re 1/- to Mundal Chenna and explain how The Audit Office will the charges if unauthorised were admitted by [illegible].

27.10.26

Para 23. A driver on Rs 4/- and a writer on Rs 12/- belonging to the Haradanalli cattle Depot which has since been abolished are stated to have been retained: the former with the Superintendent and the latter at the Tumkur Range in place of the permanent writer of that place working in the Superindent's Office at Bangalore. It is explained that the writer was in employment before the Depot was started and is kept on in the Department to help clerical work but no explanation is furnished as regards the driver who is reported to be with the Superintendent. The services of those two men should be dispensed with unless they belong to the

the sanctioned scale of the Department.

Para 25. Discrepancies exist in the strength of cattle as shown in the Registers and those given in the Returns. Differences such as those pointed out in the Auditor's report must be fully explained in future returns. Explanation should also be given as to the circumstances under which 6 head of cattle were allowed to remain with the Superintendent and 69 at the Silledar Lines authority if any for each should also be furnished.

Para 27 & 29. Incorrect accounts and missing returns show perfunctory and unsatisfactory work.

Para 36 & 37. The Superintendent's attention is drawn to Article 1 of the Civil Account Code in regard to the growing of gram in Government Kavals.

The value of the produce realized must be credited in full as Revenue to Government and the cost of expenses drawn from the [illegible] Treasury in usual manner and proper accounts should be maintained for the same.

The other points of the Auditor's report call for no remarks.

By Order.,

Lieut. Col.
Military Assistant.

To

The Comptroller, Mysore Government.

The Superintendent Amrut Mahal Department.

2921
16-4-06

No 256

Amrit Mahal Office 8

Dated. 14/16 April 1906

From.

M. Nanjundaraje Urs Esquire
Superintendent
Amrit Mahal Department

To.

Lieut Col. R. G. Jones. I.A,
Military Assistant, to the
Government of H. H. the Maharaja of
Mysore. Bangalore.

SECTION Mily
FILE No. 56 of 904-905
SER AL No. 6.

Sir,

Adverting to Proceedings of Government (Military) No: 3273-4/173 dated the 31st March 1906, passing orders on the audit of the accounts of the Amrit Mahal Department, I have the honor to report as follows:—

Reference Para 17.

1. With a view to facilitate prompt despatch of work out of office I understand that all officers and even Heads of office

in some Departments are allowed the use of Home orderlies and that this is a mere distribution of work by heads of Departments among the menial servants without involving any additional cost to Government. I have four orderlies at home including a Kalasi for attending to Camp office work and go with me to Camp on inspection duty. I believe that this is the practice in all Departments of the State. My predecessors in office have enjoyed this privilege and the same is continued to me. This fact was brought to your notice at the time the number of Peon Karalgars at the Head Quarter's office was reduced from 9 to 6 in 1903.

2. Since the transfer of the Department Para 19.
to the Mysore State, the Darogas were in the habit of receiving annas 8 per month to meet Contingent expenses in their Range Offices and in 1887 when it was represented that this allowance was inadequate it was raised to Rupee one, each per month in addition to the usual supply of Stationery articles, the charge being met from the Contingent allotment provided in the Budget. This is being continued up to the present day.

As

the Mundal and ordered the payment of Rupee one per month as encouragement to deserving men. The charges are met from the Savings under the head "Cattle Establishment".

7. Formerly the Servegars and Mundals of herds in appreciation of their work, were getting as rewards gold and Silver bangles, valuable cloths and sticks with gold and Silver heads. This System of rewarding to deserving Subordinates was in force in the Department for a long time but it has been discontinued of late. Unless deserving hands are encouraged I venture to bring to your notice that there will be no appreciable competition amongst the men of the Department for improvement. I hear that in the Kunigal Stud Farm a Sum of Rupees 50/- has been allowed in the Budget for giving rewards to the deserving hands by the Head of the Department every year, and I beg to recommend that the same procedure may be adopted in the Case of this Department also. If this proposal is approved by Govt it may be met out of the Savings of the Cattle Establishment or Contingent amount

amount without in any way increasing the
Budget grants. Therefore I request that you
will be good enough to move the Government to
Sanction the above proposal and for the Continuance
of the allowance of Rs. one, to the Mehndal as hitherto
given to him in appreciation of his good work.

8. A driver on Rs 4/- was employed Para 23.
to look after the bullocks, which were then being
trained for the use of the late Dewan and the Palace
Department and the Services of the same man have
been retained to be in charge of the bullocks with
me ~~as~~ there being no Depot drivers to attend to
this work as it was being done by former officers
when there were several Depots. Besides, this
driver never belonged to the late Herdanahalli
Depot. The omission of this explanation was
entirely due to an oversight which I regret very
much. Besides it has been the practice to have
two or three pairs ready for service when required.
Of late urgent requisitions are being received
for supplying bullocks to the Polo ground and
the Government House. If this is not Continued

the

30440
27-4-06

19 10

From The Controller
Mysore Govt

To The Officer in Charge
A.M. Deptt
Bangalore

Dated

Despatched April

Received

General No. 5973
No. O.A.D.61.

Enclosure No.

SECTION Mily
FILE No. 56 of 04-05
SERIAL No. 7

Has the honor to state that D. Ramanujiengar outside auditor has been deputed to audit the account of the Amunt-manal Office and to request that he will be so good as to cause every facility being given to him to expedite the work of audit.

Sd. N.G. Baru
Controller

P.T.O

No 35-8/9 27/4/06

To

The Superintendent
Accountant Department.

Please see above and afford Mr. Ramanuja Iyengar every facility to audit the accounts.

Sd. R. G. Jones
Lt-Col.

Bangalore
27-4-06

306
20-6-06

1906.

SECTION Mily

FILE No. 56 of 04-05

SERIAL No. 8

From Rai N. G. Bose Bahadur M.A.
Comptroller, Mysore Govt

To The Officer in charge
Armed Medical Depôt
Bangalore

Dated

Despatched 20 June

Received

General No. 7561
Acct No. 73

Enclosure No. 1

Submitted with a few marginal remarks & with last-year's audit-papers -

23/6/06

Return this report with the remarks made in the margin

Hon
28/6/06

Has the honour to forward the report embodying the result of the audit of the accounts of the Superintendents' Offices recently conducted and to request that he will kindly forward the

2.
18

1906.

From H. Ranjundaraja Urs Esqr
Superintendent
Aumut Mahal Department

To Lieut. Col. R. G. Jone I.A.
Military Assistant to the
Government of Mysore.

Dated 17th
Despatched 18th } July 1906.
Received

General No. 14
No.

Enclosure No. one report

SECTION Mily
FILE No. 56 of 04-05
SERIAL No. 9.

Sir.

With reference to the Comptroller's No:- 7561 dated 20th June 1906 (addressed to you) O.A. 73 forwarding for necessary remarks the report of the Auditor on the audit of the accounts of this office, I have the honor to submit the same with my remarks in the margin. This is the 2nd time, the accounts were audited in detail. All the omissions pointed out at the 1st audit have been duly attended to and the points now raised will be attended to hereafter. If the auditor had pointed out these also then they would have been

been attended to. With reference to the Continuance of allowance to the Darogas, Mundal and the Graziers of the Committee Steers, the Government have been moved to Sanction the Same as they cannot be discontinued, giving grounds for their Continuance which is also supported by you. No final orders have been received from the Government and so I request permission to Continue the Same, pending orders.

I have the honor to be,
Sir,
Your most Obedient Servant

H Raymond Capps
Superintendent
Surat Rebel Depart.

521
7-8-06.

805
No. Cfc
Amu B

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 7 August *1906*

FROM

RAI N. G. BASU BAHADUR, M.A.,
COMPTROLLER, MYSORE GOVERNMENT.

Dept. (1911) Miley
File No. 56 of 04-05
Serial No. 11

To

Lt: Col: R.G.Jones, I.A.
Military Assistant to the Government of Mysore,
Bangalore.

SIR,

Adverting to your No.440 of the 30th Instant forwarding the Audit Report of the AmruthMahal Department, I have the honor to return the same and to state that the report in question was first sent to you with my No.7561 dated 20-6-'06 for remarks, but having been returned to this office by the Superintendent of the Amruthmahal Department direct with his No.4 dated 3-7-'06, without your remarks thereon, it was returned again with this office Memo No.5 of the 6th idem. As it has again been sent back to me without your remarks- I request to be informed whether you have no further remarks to offer or that you agree with the views expressed by the Superintendent.

An early reply is requested.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

No 632/Aud: 1/Report 9/13/806

FROM.

Lt. Colonel. R.C. Jones

Military Assistant to the Government of Mysore

SECTION To Maily

FILE NO. 56 of 04-05

SERIAL No. 12

Rai N.G. Basu Bahadur M.A.

Comptroller to the Government of Mysore

Bangalore.

Sir,

In returning the Audit Report of the Amruth Mahal Department received with your letter No 805 dated 7th instant I have the honor to inform you that the Amruth Mahal Superintendent's remarks noted in the margin of the above Report seem to me to be fair. If any further orders are desired on any particular point kindly make a note of them.

I have the honor to be

sir

Your most obedient servant

R Jones Lt. Col.

Military Assistant.

RC

15

Proceedings of the Government of His Highness the Maharaja of Mysore.

M i l i t a r y.

Read:-

(1) Government Proceedings No 3273-4/173 Military dated the 31st March 1906 passing orders on the report of the audit of the accounts of the Amrut Mahal Department.

(2) Letter No 256 dated the 14th April 1906 from the Superintendent Amrut Mahal Department explaining the points objected to in the Government orderread above.

(3) Also, Memorandum No 224 dated the 1st May 1906 from the Military Assistant to the Government of Mysore submitting his remarks on the explanations of the Superintendent.

SECTION Mily
FILE No. 56 of 904-05
SERIAL No. 13

Order thereon No 1347-77
Dated Camp Mysore 26th September 1906.

1. With reference to the 4 Home orderlies which the Superintendent is said to require for despatch of work out of Office hours and to accompany him on tours,

Government permit the use of peons for this duty but these men must not be permanently allotted to this work. A general Roster must be kept of all the Office peons and the duties allotted in turn to each.

2. With regard to the Darogas' Contingent allowance of Rupee one per month.

The continuance of this allowance in addition to the supply of stationery articles is sanctioned.

3. Regarding the allowance to Graziers &ca proceeding to Hunsur with the young steers,

The superintendent explains that the payment of the allowance of Rs 2 per mensem to each of the Graziers &ca is necessary to enable them to meet the extra expenses connected with their journey to Hunsur.

Government sanction the above allowance limited to a

a period of 3 months in the year.

4. With reference to a personal allowance for good work.

The Superintendent explains that the allowance of Re 1/- per mensem is paid to Mundal Chenna of Herd No. [redacted] for keeping the cattle in good condition and recommends that deserving herdsmen should be encouraged by the grant of similar small allowances.

The payment of the allowance to Mundal Chenna is sanctioned. But no general permission can be given. Any special cases may be reported to Government for sanction.

5. With reference to an extra driver on Rs 4/- and a hitter on Rs 12/-,

The retention of these two men in the service is sanctioned till the end of December 1906. If these men are required after that date a Proposition Statement in the usual form should be submitted for sanction.

As regards the proposal to retain the above men as temporary hands in connection with the Training Depots it is understood that no training Depots are maintained now. The necessity of a Budget provision under this head is not apparent.

By order,

(SD) J.C. Jones Lt. Col.
Military Assistant.

To

The Superintendent Amrut Mahal Department.

The Comptroller to the Government of Mysore.

The Secretary Genl. & Rev. Departments, for information.

No. 2559 Audit Report

O.A.D.27.

16

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 6th November 1906.

From

Rai N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

Lt.Col. R.G. Jones,

Military Assistant to the Government of Mysore.

Sir,

Adverting to the remarks of the Amrut Mahal Superintendent on the points noticed in the audit report received with your letter No.632 dated the 13th August 1906, I have th ehonour to state that the issue of belts to peons at such short intervals as one or two years appears to be unnecessary, and the supply of clothing to Report Kavalgars also as unnecessary. I am doubtful if the privilege of the free use of a pair of Government bullocks by the Head clerk sanctioned by Government carries with it the privilege of their being fed also as Government cost. The explanation of the Superintendent for the differences noted in the audit report regarding the cow by name Chennabasavi clearly indicates that the annual inspections are not conducted with reference to the stock registers. Otherwise, the mistake would have been rectified long ago. The remarks of this office on the other explanations of the Superintendent, are entered against each.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

Report on the result of audit of the accounts of the Amruthmahal Department for 1904-05.

This, the 2nd audit was commenced on the 28th April '06 and completed on the 14th May '06.

2. The following accounts and returns were produced for audit and examined.

Office proper.

1. Cash Book
2. Acquittance Roll
3. Contingent Register
4. Service Registers
5. Office Order Book
6. Stationery and forms
   Stock and Issue Registers
7. Life Insurance Premium Receipt books

and

Cattle Kavals.

(1) Cattle Returns from the Darogas in form A with the necessary accompaniment viz details of birth, death and sales.
(2) Cattle Return Register
(3) Cattle sale Register
(4) Cattle Register or stud Book.
(5) Receipt book showing the demand collection and balance under all heads.

3. Result of audit.

The Cash Book

The charges incurred out of Permanent advance on account of contingent expenses and the amounts drawn from the Treasury in recoupment of the Permanent advance are not now copied from the entries in the Cash book; but are posted in the Contingent register in the 1st instance. as directed by Govt

The undisbursed amounts of Pay and

and Allowances and the Permanent Advance are kept separate. On the 28th April '06, the balance on account of the former was Rs.118-0-1 and this agreed with the actual cash on hand. The balance on hand on account of the latter on the same date ought to have been Rs. 99-5-0 against Rs.54-9-0 the actual cash on hand. The difference of Rs. 44-12-0 was accounted for as follows:-

Advance to Daroga at Kadur	20	0	0
Advance to the Munshi at Mysore with the Superintendent	24	12	0
	44	12	0

Under what authority these two advances were made out of the Permanent advance was not explained, nor the fact of advance noted in the Contingent Registerand in the 2nd case even the sanction of the head of the office for the grant of the advance was not produced- Such advances are not to be made out of permanent advance except under the circumstances referred to Art:77 C.A. Vol: 1 Note 2 and in such cases it would be better for purposes of reference if the advance made are noted in red ink separately in the remarks column of the contingent Register under the initials of the Superintendent.

There is nothing to show that the Cash book was ever examined by the Superintendent and the daily balances bear the initials of only the Head clerk

On 21-7-'05 a sum of annas eight was received from the Munsiffs Court

Court at Bangalore on account of witness batta to one Balajee Rao, an official of the Superintendent's office and the amount was paid to him contrary to the provisions of Article 596(c) of the Mysore Service Regulations.

On 20-12-'05 a sum of Rs.25/- being sale proceeds of gram was remitted to the Treasury and a receipt obtained therefor. The amount realised by the sale of gram and the remittance made into the Treasury are both omitted to be brought on the Cash Book probably through oversight.

4. Contingent Register.

On 5-5-'05 a sum of Rs.35-2-0 was paid on account of 1 Duffadar's and 6 Peon's belts It was also found that charges on the same account had been incurred in January '00 and December 1902 respectively, amounting to Rs. 38-0-1 & 37-6-1. No Government orders were quoted to show at what intervals such charges should be incurred and to what extent.

On 31-9-'05 a sum of annas 7 was charged in the Contingent Register on account of Money order Commission on Rs.40/- advanced to the Daroga in charge of the Committee steers at Hunsur. This advance was stated to have been made when the Treasuries were closed on account of the Dassara Holidays. But when the amount was returned on the 30th October '05 a similar amount was again charged as Money order commission. This could have been avoided if a P.S.T Re-

This was an oversight but subsequently remitted to Treasury.
Sd/ H.N.

Yes.
Sd/ H.N.

No Govt orders are available fixing the period of intervals, but it has been usual to issue belts between 2 & 3 years as they wear out by constant use. If necessary time may be fixed.
Sd/ H.N.
Comptr's Remarks.
The use of belts at such short intervals appears to be quite unreasonable and extravagant.

Noted
Sd/- H.N.

Receipt had been obtained for the amount in question.

In G.O. No.1783-4/91 dated 14-11-05 a sum of Rs.110/- was sanctioned on account of white clothing to the menials of the Superintendent's office. In the same month a sum of Rs.108-8-0 was charged in the Contingent Register on this account including Rs.36/- the amount paid to 6 Report Kavalgars at Rs.6/- each. The Report Kavalgars being attached to the kavals and temporarily doing duty in the office objection was taken in the last audit report to the grant of white clothing to such men. The order of Government in 3273-4/173 dated 31-3-'06 on this point does not, I submit, permit the granting of clothing to men temporarily drafted to do duty in the office.

The charges incurred in connection with the feeding of a pair of Government bullocks with the Hd. clerk and another pair which is said to be with the Superintendent under training are being charged to contingencies as noticed in the last report. Government while passing orders on the report sanctioned the free use of Government bullocks by the present Head clerk as a special case as a personal privilege till he would continued in that office Whether the Government order covers the cost of maintaining the same at Government expense is not understood-

The practice of granting a monthly allowance of Re.1/ and as 8 to the

The Report Kavalgars on duty at Head Quarters are also required to go out to Camp and so. Clothing is demi-issued to them. On the previous Sanction of Govt.

D. H.

Comptr.Hrs Remarks

The Report Kavalgars are attached to the Executive Staff and their employment at Head Quarters is not understood - Moreover the fact that these are doing duty in the Head Quarter Office does not entitle these Kavalgars to the clothing in common with others. If these men are found the supervisions for the Executive Staff, it is a question for consideration as to why the strength of Kavalgars should not be reduced.

By the use of the word "free" it is understood that the bullocks should be fed at Government expense as it has been the case for a long time.

D. H.

Comptr.Hrs Remarks

Definite orders of Government are required in the matter.

Sanction of Government has been applied for but it is pending before Government.

D. H.

been employed in the 9th herd to do work in the Range- apparently in place of a report kavalgar. Since this hand has been employed in excess of the scale according to the strength of cattle sanction of Government should have been obtained.

The Travelling Allowance bills are copied in the Acquittance Roll. They are not attested by the Superintendent nor are the corrections made in amounts after the receipt of audited bills attested.

6. Service Registers &c.,

(1) B.Subramania Iyer, Mutchi Pay Rs.10/-. Entertained on 1-4-04. Privilege leave granted for 15 days from 26-8-'04 to 9-9-'04.

(2) Abdul Rahiman- Peon Rs.7/4. Returned from sick leave on ½ pay on 12-10-'03. Privilege leave for 8 days from 11th to 17th March '04.

(3) Peon Mahodaji Pay Rs.7-4-0. Returned from leave on forfeiture of pay on 18th April '04. Privilege leave from 11th to 21st March 05

(4) Daroga VenkataChar Pay Rs.60 H. Allowance 10/-. Returned from (Privilege leave from 25-2-01 to 23-3-01) on 24-3-01 Privilege leave from 26-7-01 to 12-8-01.

(5) Daroga Ranganna Pay 50/- Returned from leave without allowance on 17-5-04. Privilege leave granted from 24-3-05 to 7-4-05.

The grant of Privilege leave in all the above cases is opposed to the provisions of Article 188 of the M.S. Regulations.

The Service Registers are also defective in the following points

(a) The entries in the Service Registers

one eye the forgery has ceased — DS VN.

Comptroller's Remarks. Whether the rule

The amount already drawn in excess of the scale should be approved by the Treasury or special sanction of Government obtained to admit the charge.

Supdt's Remarks

When the bills are returned duly audited the corrections are noted in the Book - It was not thought necessary to attest these corrections owing to frequent absence from HQ Quarters, but hereafter this will be attended to.

DS B.C

The leave granted out here was granted under special circumstances necessi- tating the grant and not the same deducted from the privilege leave subsequently earned - The practice will be put a stop to in future.

DS VN.

Comptroller's Remarks

The irregular grant of leave noted be rectified by a Circular from the Parties concerned. the amounts of pay erroneously paid for the period of absence.

Register of Peon Srikenta are not attested by the officer.

(b) Marks of identification are omitted to be entered in many instances.

(c) Particulars of Caste and parentage are not noted in some cases.

The Premium Receipt books are posted up to date and call for no remarks.

The Service labels account is also correctly kept and calls for no remarks

7. Stationery stock and Issue Register

These are correctly kept, but there are no indications to show that the balance is examined periodically as required by the Stationery rules. Against the balance shown in the Register on 1st November '05 the Head clerk has made a remark in pencil as under "Checked and found correct".

There ought to be 4 candle sticks in the office; but that shown in the office Register is only 1. The rest are said to be with the Superintendent. The articles being nonperishables, issues to the Superintendent should not, I think, be finally charged off, but must be held to be part of the stock on hand a note may be made in the Issue Register accordingly.

8. Cattle Return A received from the Rangers.

The auditor checked the entries in the return with the postings in the Return Register for all the 12 months of the last year with the following result

Nine omissions pointed out will be supplied.
Dy HN

The certificate at the foot of the annual Indent shows that the balance of Stock was examined on the 16 February 06 -
The stock was examined thrice before but not initialled in the Stock book.
Dy HN.

Comptroller's Remarks
The procedure to be followed is contained in rule 38 of the Stationery Rules -

These will be shown in the Stock book and suggestions of the auditor adopted.
Dy HN

December '04. 14th Herd. Register show 1 as "rejoined herd"

Return A Nil

February '05. 13th Herd. Register deducts 1 as missing.

Return Nil

10th Herd. Register adds 1 as received from 17th Herd.

Return Nil

Register deducts 1 as transferred to Holalkere. Return Nil

17th Herd. Register deducts 1 as transferred to 10th Herd Return Nil

Holalkere

Register adds 1 as transferred from 10th Herd. Return Nil.

April '05. 3rd Herd. Register adds 1 as transferred from 1st herd. Return Ni

14th Herd. Register deducts 1 as transferred to 3rd herd. Return Nil.

6th Herd. Register deducts 5 death

Return . . 4

Difference 1

May '05. 2nd Herd. Register deducts 1 as transferred to Sera. Return Nil.

3rd Herd. Register adds 1 as transferred from 7th herd. Return Nil.

Register deducts 1 transferred to 11th Return Nil.

Sera Depot.

Register adds 1 as transferred from 2nd herd. Return Nil.

Kunigal form.

15 head of cattle were transferred from the 18th herd to Kunigal farm. The latter takes into account only 13. The balance of 2 were it is said, with Mr.

"dead" without any investigation as to the circumstances of the loss of Chennabasavi &c.,

June '05. 2nd Herd. Register shows 1 sale. Return Nil.

5th Herd. Register shows 1 sale

Return Nil.

7th Herd. Register shows 1 transferred to 1st herd. Return Nil.

12th Herd. Register strikes off 1 as "value record". Return Nil.

9. The births, deaths &c., during the year 1904-5 were as under.

Births ...	1795	
Rejoined herd...	1	
Retraced ...	1	
	1797	
Deaths		835
value record and struck off		33

This is all correct
D. B. M.

Cattle lost and the whereabouts of the same not traced and written off as responsibility not possibly to be fixed on any particular Range 1

Sales to the Public 65

do to the British Government 150

1134

At the end of June '05 the office Return Register shows 8866 head of cattle as the balance on hand while the aggregate of the Range Returns works to 8864 The difference of 2 is the net result of the several differences pointed out above and is due to their not having been duly noted in the Returns, so that both the Register and the Returns may be agreed. The office promised to

Steps will be taken to put a stop to this irregularity
D. B. M.

to rectify this irregularity in future.

10. Cattle Sale Register.

Two books are maintained in this connection one showing the details of names of cattle, herd No, place of sale and the amount &c., and the other showing the amount of sale price, date of recovery thereof and the balance. There is nothing to indicate that the Demand against each head of cattle sold is ever examined by the officer with reference to the rough sale lists &c., nor the entries in the registers attested. The office promised to see that the books ~~are~~ will in future be maintained as they ought to be and ~~are~~ examined by the Superintendent at periodic intervals.

The Demand collection and balance under sale of cattle for the year 04-5 is as under.

Balance on 30-6-'04 ...	1543	1	1
Demand for '04-5 ...	9021	0	0
do for sheep ...	67	1	6
Total.	10631	2	7
Recoveries ...	10371	2	7
Balance ...	260	0	0

10.A. From July '04 to end of June '05, the total amount credited to "Amruth Mahal Department" in the Treasury accounts as intimated by the Comptroller in his monthly statements to the Superintendent is Rs.23,555-4-8 while that shown in the books of the Superintendent office as ~~per~~ in the Departmental Returns is only Rs.23,531-12-8. The difference of 23-8-0 consists of 2 items as follows-

The Officer in charge Outside Audit called at the Office and suggested a new form of Register for sale of cattle showing the demand against each purchaser of the cattle with the initials of the Officer and Collections thereof during 12 months. A similar book for Sheep and sale of grass for each Kaval with Superintendent's initials has also been suggested. This will be done from 1st of July 1906.

D. R.

June '05. Amount credited in the Hassan District Treasury under

other items ...	58 0 0
do as ~~per~~ in the Departmental Returns ...	52 6 0
Excess ...	6 0 0

These items viz: Rs 6/- and Rs. 17-8-0 did not belong to the Amrutmahal Department and so not included in the Reports and Receipts.

The Treasury Officer concerned was requested to make necessary alteration and intimate the fact to the Comptroller.

Sd/- B.N.

Amount of Rent on Toddy Trees in the Mysore District Amrutmahal Kavals credited to this Department ~~as per~~ vide Transfer entry for June '05, in the books of the Comptroller's Office but not taken into account by the Department.... 17 8 0

23 8 0

From an examination of the account for the year 1904-05 it is found that there are large differences between the figures given in the Comptroller's monthly statements and those shown in the Departmental accounts and reported by the Superintendent to Government in his Annual Report under the Sub heads as explained below.-

	Sale of Cattle	Sale of hides	Kaval Tarige	Other receipts	Total
As per Treasury accounts or Comptroller's statements...	10574-9-10	985-10-6	9721-13-11	2273-2-5	23555-4-8
As per Amruthmahal office books ...	11152-2-7	546-1-9	10567-3-2	1266-5-2	23531-12-8

Net Difference.... ... ... 23 8 0

Steps are now being taken to reconcile the amounts under Sub-Heads between the Treasury and Office accounts intimating any difference to

These Differences under the Sub-heads may be either due to wrong credit in the Treasury accounts or errors in the departmental returns. If these differences are duly pointed out to the Comptroller steps would be taken for the necessary readjustment of the items in communication with the Treasuries concerned

To the Comptroller in time.
D. H. M.

concerned. It is, I think, the duty of a departmental Revenue officer to see that the several receipts of his department are not only duly ~~audited~~ credited in the Treasury but also classified under the proper heads in the account office, and it is for this purpose that the monthly statements are forwarded by the Comptroller. The departmental figures should be made to agree with the figures of the account office as early as possible and errors noticed should be promptly rectified.

As this procedure is not adopted at present the office has had to explain the figures of the budget estimates which are apparently prepared from an examination of the annual returns and not the account figures given in the printed estimates- And I am told that explanation was actually called for by Government recently as to why the estimates were not based upon the printed actuals in the forms supplied by the Comptroller.

This will be done in future.
D. H. M.

11. Under "sale of hides" and Miscellaneous "receipts", the amounts actually recovered and credited to the Treasury are shown both as demand and collection instead of the total amount due being taken as demand and the unrecovered amount if any at the close of each year being shown as the closing balance at the end of that year. Thus on 30th June '05, sums of Rs.56-12-0 and 110-4-6 being the unrecovered amoun on account of "sale of hides" and Miscellaneous items are omitted to be

be shown as closing balance and if the amounts are irrecoverable for any reason they should be written off under proper sanction and the balance accordingly reduced.

This is an inevitable item of departmental Revenue - Sometimes the purchaser refuses to pay the amount of sale on the ground that he could not graze his cattle in the Kaval for want of grass on account of failure of rain &c. This necessitates remission of the amount. This is done by using discretion as Head of the Department.

DJ H.C.

Comptroller's Remarks.

Remissions require the sanction of Government.

This practice has entirely been stopped.

DJ. H.C.

It was not the practice to initial the Registers. If considered necessary, this will be done in future.

DJ H.C.

Comptroller's Remarks.

This may be done

Remission of A sum of Rs.21-4-0 due on account of Tarige in the Chellakere Range, was it would appear ~~remitted~~ sanctioned by the Superintendent on his own authority.

12. Gram account.

An account is kept for 1904-5 showing the quantity of gram grown in the several Ranges and their disposal. Large quantities of gram are found to be utilised towards the up-keep of bullocks stated to be with the Range Darogas.

13. Cattle Register or Stud Book.

The monthly Returns up to end of February '06 are compiled and posted into the register and the necessary corrections effected up to that date.

In this register the entries of new names, the cancellation of those dead or sold or otherwise disposed off are not attested by the Superintendent. No check is apparently being exercised over the corrections of the entries in this Register month by month except at the time of the inspection of the cattl by the Superintendent. At the end of February '06 there should be 18 steers in the 10th herd as ~~per~~ in the Range Returns and office Register A. On examining the Cattle Register it was found there were only 17 names therein and the difference was due to a mistake made in

in posting the sales in 1904. The mistake was rectified only after it was pointed out in the course of audit.

Sd. B.Sreenivasa Iyengar,
Officer in charge
Outside Audit Deptt:

"Copy"

Officer in charge
Outside Audit Department.

According to Range account there were only 33 of 99 brand Cows in August 1901, but the Office Register shows 34 - As Narasa of 99 was found alive at the next Muster, it must be supposed that the Darogha in his Return must have given a wrong name - Anyhow there was one death of that brand in that month, when Narasa appeared at the Muster, necessary alteration was made in the register without going into details - So there was one excess in the Office account - If the Range account had been checked with the Office account when the difference was made, the Mistake would have been remedied then only, now it is rather difficult to trace the dead. Now one Chunchanna Giri is found in excess and it must be supposed that one of the Chunchanairies of that brand had died there - Therefore the Chunchanagiri now shewn as excess to be treated as dead - Make necessary alterations in the Office account accordingly and return to the Range the same dated 12 January 1906.

"Copy"

(Initialled) H. R.
Superintendent
Animal Medical dept.

By H. Ramaswamy Iyer
Superintendent
Animal Medical dept.

Memo Shewing the particulars of female cattle of 1899 brand in herd No. 14

No.	Particulars of Range account		No.	Particulars of Ff. account
1	As per C. return 46 female Calves were born in herd No. 14 of 99 brand		1	Tallies.
2	Q. return for May 99 Shews 1 death by name "Mari" Balance	45	2	Tallies.
3	— do — September 99 Shews 2 deaths (1) "Bare" (2) "Chenchanapiri"	43	3	Tallies
4	— do — November 99 — do — 1 death "Sannayasi"	42	4	Tallies
5	— do — December 99 — do — 1 death "Chenchanapiri"	41	5	— do —
6	— do — January 00 — do — 1 death "Guddadarangi"	40	6	— do —
7	— do — June 1900 — do — 1 death "Narati"	39	7	— do —
8	— do — August 1900 — do — 1 death "Guddadarangi"	38	8	— do —
9	— do — October 1900 — do — "Narati"	37	9	— do —
10	— do — January 1901 — do — 1 death "Beladingalu"	36	10	— do —
11	— do — April 1901 — do — 1 death "Beldingalu"	35	11	— do —
12	— do — June 1901 — do — 1 death "Bone"	34	12	— do —
13	— do — September 1901 — do — 1 death "Narati"	33	13	— do (death only) This was also brought to account in August of the Head Office — But in the Range account once Aug. & one Cow of this brand is shown less — Balance 34 —
14	— do — September 1901 — do — 1 death "Hamme"	32	14	Tallies — Balance 33
15	In April 1902 7 Cows of this brand were transferred to this head from Beat No. 10.	Total 39	15	Tallies — do 40
16	Q. return for September 1902 Shews Ranganatha as dead	Balance 38	16	— do. — 39

G.R.S. 31]

SECTION Mailey
FILE NO. 56 of 904-05
SERIAL No. 15 No. 36587

1707
15-11-06
18

From

The Secretary to the Government of His Highness the Maharaja of Mysore, Genl. and Rev. Dept.

To

The Military Assistant to the Government of H.H. the Maharaja of Mysore.

the 14th November 1906. 190

General and Rev. Secretariat.

Sir,

Adverting to Government Order No. 1347-9/77 of the 26th September 1906 sanctioning certain temporary allowances and retention of two hands in the Office of the Superintendent, Amrit Mahal Department, I am directed to request you to be so good as to forward to this office for reference the -- file of papers relating to the subject.

I have the honour to be,

Sir,

Your most obedient servant,

For Secretary.

A.V.

MGCPB—5,000—16-2-05

15

No 2135

29/11/06

SECTION Mysty
FILE No. 566 of 904-05
SERIAL No. 16

R. S. Chendrasekara Iyer Esq,
Secretary to the Government of His Highness
the Maharaja of Mysore, Genl. and Rev. Dept.

Sir,

With reference to your letter No. F. L. 3581 dated 14-11-06 I have the honor to inform you that the file of correspondence referred to has been submitted to the Dewan with the report of the 2nd audit of the accounts of the Amrit Mahal Department and will be forwarded to you on return to this office.

I have the honor to be
sir,
your most obedient servant

Lt. Colonel.
Military Assistant.

3960
8/6/07

21

190 7

From
U. L. Mapum dar Esq: Mcd
Comptroller, Mysore Sat.

To
The Officer in Charge
Amrut mahal Depth
Bangalore

Dated 6
Despatched 6
Received
} June

General No. 6823
Dept No.

Enclosure No.

SECTION Miley
FILE No. 56 of 04-05
17
SERIAL No.

Has the honour to state that D. Rama-rupa Iyengar, Outside Auditor has been deputed to audit the accounts of the Amrut mahal Superintendent's Office

37
5/7/07

1907.

From

The Comptroller
Mysore Government

To

The Military Assistant
to Government
of Mysore

SECTION Military
FILE NO. 56 of 04-05
SERIAL No. 19

Dated
Despatched 5th July
Received
General No. 35
Cell No. 1

Enclosure No.

In reply to his
No. 4574 dated the 17th
June 07 requiring
whether the audit of
the accounts of the
Amrut Mahal Depart-
ment cannot be
postponed till after
the issue of the
Government

20
8/7/07

G. R. S. 31]

No. H 71
Fin 176-06-4 24

FROM

U. L. MAJUMDAR, ESQ., M.A.,
Financial Secretary to the Government of His Highness the Maharaja of Mysore.

Military
FILE No. 560-04-05
SERIAL No. 20
To

The Military Assistant to the Government of Mysore.

Dated Bangalore the 8th July . 1907 .

Genl. and Rev. Secretariat.

SIR,

Adverting to the correspondence ending with your letter No. 2135 dated the 29th November 1906, I am directed to request you to be so good as to state when the --- papers, relating to the retention of two hands in the office of the Superintendent, Amrit Mahal Department, required for reference, may be expected.

I have the honor to be,
Sir,
Your most obedient, servant,

For Financial Secretary to Government.

C.M.

6/7

GPB--500--5-6-07

No. 127 dated 9/12/07

From

Lieut.Colonel. R.G. Jones, I.A.,
Military Assistant to the Govt of Mysore.

Section Mily
Page 56 of 904-05
To 21
Serial No.

U.L. Majumdar Esquire, M.A.,
Financial Secretary to the Govt of Mysore.

Sir,

With reference to your letter No.Fi.71/Gl.Fin.176-06-4 dated the 8th instant I have the honor to inform you that the file of papers referred to will be sent to you when returned by the Dewan with whom the file is now pending in connection with the report of the 2nd audit of the accounts of the Amrut Mahal Department. I cannot however make any guess as to when the papers may be expected.

I have the honor to be,
Sir,
Your most obedient servant,

RL Jones Lt.-Col.,
Military Assistant.

pc

Draft for approval

Proceedings of the Government of H.H.the Maharaja of Mysore.

Military.

26

Read:-

Comptroller's No 2559/o.a.D. 27 dated 6-11-06 submitting the Report of the 2nd Audit of the accounts connected with the Amruth Mahal Department.

Also

Military Assistant's memo No 141 of the 19th November 1906 on the above subject.

SECTION Military
FILE No. 56 of 904-05
SERIAL No. 22

Order thereon No 982-3 78

Dated Bangalore 21/9/ 1907.

The main points of objection raised by the Auditor in connection with the 2nd Audit of the above accounts are as follows

Paras 2-3

(1) The difference of Rs 44-12-0 found by the Auditor on examining the cash balance of the Department.

(2) Want of authority to make advances from the Imprest cash on account of Tour & Other contingent charges.

(3) The entries in the cash book are neither examined nor attested by the Superintendent.

Paras 3-3

(4) The realization on account of the sale of gram is neither credited nor debited in the cash book.

Paras 3-4

(5) Purchase of peon's belts at short intervals contrary to rules laid down.

Paras 4-4

(6) Supply of clothing to Kavalgars temporarily employed in the Head Quarter Office.

(7) Feeding of bullocks used by the Superintendent & Head Clerk of the Amruth Mahal Office at Government expense.

Paras 5-4

(8) Contingent allowances to Darogas.

Paras 5-5

(10) Disbursement of pay without taking the necessary acknowledgments from the Payees.

Paras (11), 5-5

(11) Grant of allowances to Graziers & writers.

Paras ~~8~~-5 11
(~~12~~) Employment of a Grazier in excess of the scale sanctioned by Government.

Paras ~~6~~-6 12
(~~13~~) Irregular grant of privilege leave.

--do- ~~7~~-8 13
(~~14~~) The difference between the Returns & Registers of Cattle kept in the Amruth Mahal Office is not explained.

Paras ~~9~~-8 14
(~~15~~) Alteration in the name of Channabasavi of the 14th herd to Chunchungiri and the reduction in the strength of the herd is not explained.

Paras ~~11~~-10 15
(~~16~~) The entries in the cattle sale Registers have not been compared by the Superintendent with the sale lists & attested with his signature.

Paras ~~11~~-10 A 16
(~~17~~) The differences between the Departmental & the Comptroller's accounts not verified.

Paras ~~12~~-11 17
(~~18~~) The demand under "Sale of hides" & " miscellaneous not shown or realizations checked with reference to such demands.

Paras ~~13~~-11 18
(~~19~~) Remission of Rs 21-4-0 on account of Terige dues

Paras ~~14~~-12 19
(~~20~~) Feeding of bullocks by Darogas on gram.

Paras ~~14~~-13 20
(~~21~~) Entries in the cattle Registers or Stud Books not properly made or checked by the Superintendent.

With reference to Audit Note Para ~~2~~-3 (1)

All receipts must be credited & all payments whether as final payments or advances must be debited in the cash book on the day in which the money is received or paid.

As regards Para ~~2~~-3 (2)

Government see no objection to the Superintendent drawing upon his Imprest cash to meet tour & other contingent expenses of his Office provided the advances thus drawn are shown in the cash book as paid and brought on the contingent Register when accounted and properly vouched for.

With reference to Para ~~2~~-3 (3)

The Comptroller's proposal that the entries in the cash book should be examined and attested by the Superintendent

Superintendent at frequent intervals is approved.

As regards Para 3 (4)

No transaction should be excluded from the cash book. The Superintendent will see that this procedure is followed infuture.

As regards Para 4 (5)

Government order conveyed in Proceedings No 2897-8/ Fl 313 dated 4-10-1899 only authorises the issue of peon's belts once in 4 years. The Superintendent's attention is invited to the above order and he is requested tosbe that the issue of belts is restricted to the above period.

As regards Para 4 (6)

If employment on the Executive Staff cannot be found for the Report Kavalgars attached to the Head Quarter Office their services should be dispensed with, as the issue of clothing to these men depends upon the necessity for keeping them on duty at Head Quarters. The Superintendent should report what he would recommend being done in this matter.

As regards Para 4 (7)

The free use of bullocks by the Superintendent Amruth Mahal Department & his Head Clerk is reported by the Military Assistant to be an old custom and as the bullocks receive a certain amount of training while so employed & are always available for sale Government sanction the continuance of the custom & the bullocks being fed at Government expense as heretofore.

As regards Para 4 (~~9~~ 8)

The granting of contingent allowances to the Darogas has received the sanction of Government vide Proceedings No 1347-9/77 dated 26-9-06.

As regards 5 (~~10~~ 9)

The procedure of making payments & not obtaining the necessary acknowledgments from the Payees as pointed out by the Auditor is irregular. The Superintendent should be careful to see that this does not occur again and that proper acknowledgments are taken for all payments made.

As regards 5 ~~(11)~~ 10

Orders have been passed on this point in Government Order No 1347-9/77 dated 26-9-06.

As regards 6 ~~(12)~~ 11

The employment of a Grazier in excess of the scale authorised is irregular. The Superintendent having however reported that he has dispensed with the services of the extra Grazier the amount paid to him for the period he was under temporary employment is sanctioned.

As regards 6 ~~(13)~~ 12

The grant of privilege leave when it was not due under the Rules is irregular. But as the allowances unauthorised paid refer to the years 1901, 1903 & 1904 and as the recoveries of these allowances if ordered at so late a period will tell heavily on the Officials concerned Government accept the Superintendent's explanation & direct that the Rules laid down for the grant of leave should be strictly observed in future.

As regards 7 ~~(14)~~ 13

The differences noted by the Auditor between the Returns furnished and Registers of cattle kept by the Superintendent should be explained.

As regards 9 ~~(15)~~ 14

The circumstances which necessitated the change in name of the cow referred to are not clear. The Superintendent has however made personal enquiries into the matter and ascertained that a cow of that particular brand has actually died. This therefore accounts for the reduction in the number of cattle by one and his explanation is accepted and the Register of cattle should be altered accordingly.

As regards ~~11~~ 10 ~~(16)~~ 15

The entries in the sale register should be compared and attested regularly by the Superintendent.

As regards ~~11~~ 10 ~~(17)~~ 16

The Treasury credits when intimated by the Comptroller should be compared with the credits entered in the Departmental Returns and steps taken to rectify differences if any that may exist between the two accounts.

As regards 17-11 (~~16~~)

The demands under " Sale of hides" and"miscellaneous" should be shown and realization checked with reference to such demands. The Superintendent will see that this is done infuture.

As regards 18-11 (~~17~~)

The remission of Rs 21-4-0 on account of Terige is recommended by the Military Assistant but before passing final orders on the subject Government require a report of the circumstances which render the amount irrecoverable.

As regards 19-12 (~~20~~)

Government consider it desirable that Rules regulating the expenditure of gram issued to the Darogas for Government bullocks should be laid down so that the expenditure may be checked with reference to the number of cattle fed and a better control exercised over the receipts and issues of the gram grown on the Farm.

The Superintendent will draw up a scheme for the above.

As regards 20-13 (~~21~~)

The Auditor's report reveals the fact that the entries in the cattle Registers or Stud Books are not regularly posted or checked with the Returns submitted by the Darogas. These Registers should be examined by the Superintendent at frequent intervals and attested with his signature.

Lt. Colonel.
Military Assistant.

To

The Comptroller to the Government of Mysore

The Superintendent Amruth Mahal Department

1907. 122 2-11-07

From H. Nanjundaraja Urs Esquire
Superintendent
Amrit mahal Department.

To Lt Col. R. G. Jones. I.A.
Military Assistant
to the Government of H.H. the Maharaja of Mysore.
Bangalore.

Dated 1
Despatched 2 } Nov 2: 1907.
Received
General No. 126
No.

Enclosure No.

SECTION Mily
FILE No. 56 & 904-05
SERIAL No. 23

Sir,

With reference to Government Proceedings (military) No: 982-3/78 dated 21st September 1907. passing orders on the 2nd audit of the accounts of Amrit mahal Department, I have the honor to state as follows: —

Reference Para 4. (6)

With reference to Report Kavalgars attached to Head-quarters office I beg to inform you that there are only six peons attached to the office besides a Daffadar. Out of this two peons are doing duty with the Military assistant and Officer in Charge of the Department, one with the Head Clerk and two remain in the office, the remaining one is left to-

to work under me. Kalasi, when at Head Quarter, looks after tent and other furniture, but he is supposed to remain in Camp to look after tent.

Formerly there were 9 Report Kavalgars attached to Head quarter office but the number is now reduced to 5. Out of 5 two are looking after the pairs of bullocks which are with me and the Head Clerk. Formerly this work was being done by Depot Drivers but as their services were dispensed with two Report Kavalgars are now employed to do this work. One is employed to assist the Munshi in clerical work who always remains with me in Camp. Thus it will be seen that only one peon and two Report Kavalgars are doing duty with me who also go to Camp with me. This number is not at all excessive for always one or the other peon falls ill as he has to go out very frequently on out-door work and there will hardly be any other to be replaced when they go on leave or fall ill. Under these circumstances the retention of the Report Kavalgars at Head Quarter office is very necessary, but the supply of white clothing to them is left to the discretion of Government. If, in the interests of economy, it is considered absolutely necessary to disallow this privilege, it may be done.

The differences between the office and Reference Para 8 - (13)
Range accounts pointed out by the Auditor were due to the practice of making certain alterations in the office Registers

Registers before issuing instructions to the Darogas Concerned. This practice has now been discontinued and both the accounts are made to agree.

Para 12 -(19) With reference to the remission of Rs 21-4-0 being the Jerigey amount, I have to inform that it has been the practice in the Department to allow village cattle to graze on the outskirts of Amrit Mahal Kavals on the understanding to pay a small fee to Government. There is a Kaval in Tarikere Taluk by name "Bukkambudy". The ryots of the village after enjoying the right of grazing in the Kaval used to pay the usual Jerigey but in 1904-1905, the villagers did not pay the amount due from them as they could not graze their cattle in the Kaval for want of grass. Though they were threatened of being deprived of the privilege enjoyed by them from a very long time, they refused to pay the sum due. So the amount was struck off the accounts depriving them the right of grazing in the Kaval. The income from such sources is of uncertain nature depending mainly on the fodder available in the Kavals. Formerly the Superintendent had the power to remit such irrecoverable items and the same procedure was adopted in this instance also.

Para 12 - (19) — It was the practice of the Department that out of the quantity of grain grown in Kavals to set apart the probable quantity required for

for the year @ the rate of 1 seer daily per head of bullock under training and ½ seer for each weak female cattle and young calves after obtaining my permission and to sell the balance then and there. The same procedure will be adopted if approved.

The other instructions conveyed in the Proceedings under reference will be duly carried out.

I have the honor to be,
Sir,
your most obedient Servant.

[illegible]
Superintendent
Amrit Mahal Depart.

No 1759
Am: I file 8/12/07

SECTION Milly
FILE No. 56 of 904-905
SERIAL No. 24

30

The Secretary
Retrenchment Committee

Sir,

I have the honor to forward the accompanying file of papers connected with the audit of the accounts of the Amrit Mahal department and to request that you will kindly obtain and communicate the views of the Retrenchment Committee as to the retention of the 5 Kavalgars referred to in my memo No.102 dated the 12th November 1907 for the information of the Dewan.

I have the honor to be,
Sir,
Your most obedient servant,

Lt.-Col.,
Military Assistant.

G. R. S. 31]

31 1667
10-12-0

No. H 2825

FROM

U. L. MAJUMDAR, Esq., M.A.,

Financial Secretary to the Government of His Highness the Maharaja of Mysore.

SECTION Mily
FILE No. 588 of 1904-1905
SERIAL No. 25

To

The Military Assistant

to Government.

Dated Bangalore, the 9th December 190 7.

Genl. and Rev. Secretariat.

SIR,

Adverting to your letter No.127 dated the 12th July 1907, I am directed to request you to be so good as to forward the file of papers called for in this office letter No. Fl. 71 dated the 8th July 1907.

Subject Retention of two hands and the grant of some tempy. allowance in the Amrit Mahal Department.

I have the honor to be,

Sir,

Your most obedient servant,

For Secretary to Government,

Financial Dept.

9/12

GPB--500--5-6-07

No. 1898 D 13/12/07 32

SECTION Mily
FILE No. 564 904-05
SERIAL No. 26.

The Financial Secretary
to the Government of Mysore.

Sir,

With reference to your letter No. Fl.2825 dated the 9th December 1907, I have the honor to inform you that the papers referred to have been forwarded to the Secretary Retrenchment Committee with this office No.1758 dated the 3rd December 1907.

I have the honor to be,
Sir,
Your most obedient servant,

Lt.-Col.,
Military Assistant.

1744

17-12-07

1907

From

The Comptroller of Mysore,
Bangalore.

To

The Officer in Charge
Amrutha Mahal
Department.

Dated 15 December 07

Despatched 17

Received

General No. 3252

Sap. No. 28

Enclosure No. one

SECTION Mdlys

FILE No. 56 of 904-05

SERIAL No. 27

Has the honor to forward herewith the report embodying the result of Audit of Accounts of the Amrutha Mahal Department for 1906-07 and to request that he will be so good as to return the same at an early date with his remarks if any for submission to Government.

M L Narasimhaiyangar

Assistant to Comptroller

MLN

26
18.12.07

No. 1980
F. No. Mr: 2

MILITARY ASSISTANT'S OFFICE.

DATED BANGALORE, 18/12/1907.

MEMO

SECTION Mily
FILE NO. 56 of 904-05
SERIAL NO. 28-29

To

The Superintendent
Arsenal Madal Depot

Comptroller's No. 3252
O.A.D. 28 dy. 17-12-07

Forwarded for favor of necessary action & return

34 A Sons Lt Col
Military Assistant

No: 196 Date 6/1/08
Ex. File

To, 1917

The Military Assistant, Bangalore

The Auditors' report is herewith returned with a memo of remarks on some of the points raised in the Report.

H Grainger Capt Ins
Superintendent
Arsenal Madal Depot

GPB--1,000 copies--17-7-07

No 2191
Cur: 2

D 9/11/08

35

SECTION Mily
FILE No. 56 of 04-05
SERIAL No. 30

The Comptroller,
Mysore Government, Bangalore.

Sir,

With reference to your ~~docket~~ No.3252 /O.A.P.38 dated the 17th December 1907, I have the honor to return the audit report forwarded with the above docket together with the explanations submitted by the Superintendent, Attut Manal Department on the points raised in the report and to request that you will kindly retransmit the same with your remarks for ~~the~~ submission to Government for orders.

I have the honor to be,
Sir,
Your most obedient servant,

R Lowis Lt.-Col.,
Military Assistant.
BC

2363
18.2.08

No. 4468 Income 49

Office of the Comptroller,
Mysore Government,
Bangalore, Dated 18 February 1908.

SECTION Miscl. 20
FILE No. 56 of 07-08
SERIAL No. 31.

From.

The Comptroller of Mysore,
Bangalore.

To

Lt: Col: R.G.Jones,
Military Assistant to the Government of Mysore,
Bangalore.

Sir,

I have the honor to submit herewith for the information and orders of Government a copy of the report embodying the result of the audit of accounts of the Amruth Mahal Department for the year 1906-'07.

A copy of the Memo of explanation of the Superintendent on some of the points referred to in the report, together with my remarks thereon is also forwarded for information.

I have the honor to be,
Sir,
Your most obedient servant,

Asstt: Comptroller.
(In charge)

V.U.C

241
17/1/08

Report on the test audit of accounts of the Amrut Mahal Department from April 1906 to June 1907.

The audit was commenced on the 26th October 1907 and completed on the 13th November 1907.

2. The following accounts and returns were produced for audit and examined.

Office Proper.

(1) Cash Book.

(2) Acquittance Roll.

(3) Contingent Register .

(4) Service Registers.

(5) Office Order Book.

(6) Stationery and Forms, Stock and Issue Registers.

(7) Life Insurance receipt Books.

(8) Service label account.

II Cattle and Naval.

(1) Cattle returns from the Darogas shewing details of Births, Deaths and Sales.

(2) Cattle return register.

(3) Cattle sale register.

(4) Cattle register or Stud register.

(5) Receipt book shewing the demand, collection and balance under all heads.

Result of Audit.

The Cash book.

3. Out of the permanent advance of Rs. 100/- held, the cash on hand on 26-10-1907 was Rs.57-8-0 and this agrees with the cash book balance. The difference of Rs. 42-8-0 is accounted for as .....

follows:-

Rs. 30-0-0 advanced on 7-9-07 to the Munshi at Mysore with the Superintendent for camp expenses.

Rs. 12-8-0 paid to Tiptur Darogah on 3-10-07 on account of cooly charges for training a bull to Major W.D. Gunn of Madras. The entries for the period under audit were checked and found correct. The cash book is now being examined daily by the Head clerk and by the Superintendent at frequent intervals.

Amounts drawn from the Treasury in recoupment of the permanent advance are being brought on the cash book only from 1st October 1907 i.e., after the receipt of Government Order on the audit report of the previous year.

At present, the amounts realised by the sale of cattle, hides &ca. are being remitted to the .. State Huzur Treasury with dockets, but the treasury receipts obtained therefor are filed in bundles. It would be better if the printed register prescribed for remittances (Fin. serial No. 77 ~~111~~) is used for all remittances to the Treasury. This procedure will minimise the work of both the Amrut Mahal office and the Treasury work.

Checked the debits in the cash book under"Remittances" with the Treasury receipts for the period under audit and found correct.

Acquittance Roll Book.

4. The amounts drawn for pay of Mandals, Sarvegars &ca. were checked with the strength of cattle for the month of August, December 1906, ..., March and June 1907 and found correct.

The travelling allowance and other bills prepared in the office are copied in the acquittance roll book. When disallowances are made by the Audit Office necessary corrections are made in the book in red ink but the corrections are not attested though this was promised by the Superintendent in his remarks in the last audit report. Qunine powder required for the use of the cattle servants have been purchased and the same drawn on the pay bills of the [illegible] Executive Establishments. This is irregular. Such charges should be drawn on contingent bills.

An allowance for stationery at the rate of annas two per mensem has been charged from April to December 1906, and also in March and April 1907 in the pay bills of the Establishment in connection with the Feed and Keep of Australlian sheep. These charges of also are a contingent nature and should not have been drawn along with pay. Such charges being of a recurring nature, sanction of Government is required (Vide article 98 (m) Civil Account Code).

Contingent Register.

5. Checked this register with the following result:-

(1) Budget grants for each detailed head has not been noted in the Register.

(2) Each item of payment is not initialled by the Head of the office as required by article 79 of the Civil Account Code.

(3) On 28-10-06, Rs. 4/- was charged on account of advertisement charges for the sale of Amrut Mahal Cattle.

Anna one was also charged on account of Money order commission to Mysore. There is no order of Government sanctioning the above; and the necessity for sending a money order to Mysore is not explained.

(4) Charges amounting to Rs. 48/- for an establishment to look after the Australian Flock of sheep at Kunigal have been charged to "Tour charges" under contingencies on the dates noted below:-

On 8-1-07 for the months of October and November 1906 Rs. 22/-.

28-2-07 for December 06 and February 1907 Rs. 26/-.

It is said that the flock of sheep in question was previous to this under the Supervision of the Military Stud Farm, and that as the same was transferred to the Amrut Mahal Department in October 1906, the temporary establishment charged for was necessary. The pay of this establishment is not a proper debit to contingencies. It should have been shown as ... "Establishment Temporary".

In Government Order No. Fl.1573-4/J.F.37-07-2 dated 4-10-07 sanction of Government has been accorded for the maintenance of an establishment for

this purpose as a temporary measure. This order can be given effect to only from the date of sanction under article 292 Civil Account Code. But as the establishment was said to have been necessarily entertained, Separate sanction of Government is necessary for admitting finally the above charges from date of entertainment.

(5) Wages of the servants who were on duty the Amrut Mahal bulls undertraining at Kunigal during October and November 1906 amounting to R 40/- have also been charged to "Tour charges" u contingencies. This is also irregular. It should have been shewn under " Training Depot" for whic there is provision in the Budget.

Service Registers and Order Book.

6. The following irregular grants of P. leave were noticed.

R. Latchmipathiah, Assistant Darogah, Sal gami Range pay Rs. 20/-.

Returned from leave on " half pay" on 27th November 1905. He was granted privilege leave fr 15th to 30th August 1906 i.e., before he put in eleven months service from the date of last retu to duty as required by article 167 of the Mysore Service Regulations. He was not therefore entitl to any privilege leave. The pay drawn by the off cial for the period should therefore be recovere

Stationery and Forms. Stock and Issue Registers.

7. These are correctly kept and are up to date and call for no remarks.

Service Label Account.

8. This is correctly kept.

Premium Receipt books

9. These are posted up to date.

Cattle Return Register and Cattle Returns received from Darogas.

10. Compared the entries in this Register with the returns received from the Rangers and found them to agree one with the other except in the following cases:-

There are differences in the Range accounts,(returns) and the Head Quarter accounts owing it is said to cattle frequently leaving one herd and joining another and again sometime after rejoining the original herd. These differences have all been noticed by the Superintendent's Office and intimations have been given to the Ranges concerned for effecting necessary corrections in the accounts for June 1907. There is no difference in the total between the two accounts.

Cattle sale Register.

11. Checked this register with the original list of sales received from the camp office and found that the entries are correctly posted.

12. The total demand sales and collections during the year 1905-06 and 1906-07 subsequent to the last audit are as shewn below:-

	1905-06	1906-07.
Opening Balance ..... Rs.	260-0-0	.....Rs. 1303-12-0
Demand for cattle ..... ,,	36550-12-0	,, 35770-0-0
-Do - sheep ..... ,,	93-15-0	353-3-0
Total	33904-11-0	37426-15-0
Recoveries, Rs.	35600-15-0	37267-15-0
Balance Rs. .	1303-12-0.	159-0-0.

13. It will be seen from the above that there is still an unrecovered balance of Rs. 159/- at the end of June 1907, Of this, Rs. 100/- relates to the year 1905-06 and Rs. 59/- to 1906-07.

14. From an examination of the accounts for the years 1905-1906 and 1906-07 it is found that there are the following differences in the total credits to the Department between Departmental accounts and the Treasury accounts, as intimated by the Comptroller in his monthly statements to the Superintendent.

	Sale of cattle.	Sale of Hides	Ferige	Miscellaneous.	Total.
1905-06.					
As per Comptroller's statement.....	36,065-3-0	996-2-0	9095-11-7	2240-15-2	48397-15-9
As per Amrut Mahal Department statement..	35982-13-0	1018-8-0	10138-12-6	1107-11-9	48247-15-3
Difference	+ 82-4-0	- 22-6-0	-1043-0-11	+ 1133-3-5	+ 150-0-6
1906-07.					
As per Comptroller's statement.....	36543-12-0	1506-12-0	14904-1-5	1495-14-2	54450-7-7
As per Amrut Mahal Deptt. statement ...	37415-15-0	710-12-0	14943-7-3	1345-10-2	54415-12-5
Difference ...	-872-3-0	+796-0-0	-39-5-10	+150-4-0	+34-11-2

5. It has however been ascertained from the Superintendent, that requisitions for correction of accounts have been sent to this office and the matter is being worked into by the Treasury Account Department of this office.

Cattle or Stud Register.

16. Checked the entries from the cattle returns register and also from the Returns received from the Darogas for June and September 1907 and found the postings correct. But the entries in this

this register are not attested by the Superintendent as ~~&c~~ ordered in Government Order No. 982-3/78 dated 21st September 1907.

Receipt book shewing Demand Collection and balance under all heads.

17. Checked the statements of ~~detailed con-~~ Demand, Collection and Balance ~~tingent bill~~ received from the undermentioned ....

Darogas

(1) Holalkere Range

(2) Challakere Range.

(3) Hunsur Range

(4) Tiptur Range

These call for no remarks.

Gram Account.

18. Checked the accounts of sale of gram received from the several Darogas and the realizations remitted to the Treasury and found correct.

(Sd) M. A. Srinivasachar.

Officer in charge
of the Outside Audit
Department.

I.G.S.

"Copy"

M. A. Srinivasachar
Officer in charge
of the Outside Audit
Department
DA

Memo of Remarks by the Superintendent Amrut Mahal Department on some of the points raised in the Report of the Audit of the accounts of the Amrut Mahal Office for the year 1906-07.

REMARKS.

Para 3. The printed forms suggested will be obtained from the Government Press and made use of in future.

Para.4. Owing to frequent absence from Head Quarters on inspection duty, this was not possible. If permission be granted the Head clerk will be authorised to attest these corrections in the Office Book.

The purchase of Quinine Powder seldom exceeds 4 annas. This was being done to avoid the trouble of obtaining Public Service Transfer Receipts for remitting such small sums.

The stationery allowance of annas two per mensem has been stopped from May 1907. This was not pointed out in previous audits.

Para 5.(1) This has been done after its necessity was pointed out by the auditor.

(2) It is not possible to initial each item of expenditure entered in the Contingent Register then and there, but every sum is paid under my own orders and the abstract bills are signed by me after careful examination of all items charged.

(3) Sanction of Government has since been obtained to admit these charges. Vide

Comptrollers Remarks

There is no objection to such corrections being initialled by the Head clerk.

(Ind) T.S.

It is not necessary to obtain Public Service Transfer Receipts. Abstract contingent bills for the amounts required duly signed by the Superintendent may be sent to the parties for being cashed.

(Ind) T.S.

This is not understood My Code Rules should be observed.

(Ind) T.S.

Not being intimated to
Departmental Officers. The
general question of the
verification of Departmental
accounts with the accounts
of this office is now engaging
the attention of the Comptroller
(and) T.S.

"Copy"

W. A. Lamy
Officer in charge
of the Outside Audit
Department.

Dt

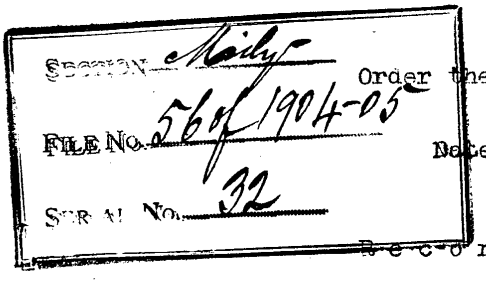
Proceedings of the Govt of His Highness the Maharaja of Mysore

Military.

38

Read:-

Letter No.4468/49 dated the 18th February 1908, from the Comptroller, Mysore Government, forwarding for information and orders the report on the audit of the accounts of the Amrut Mahal Department for 1906-07 together with the Superintendent's explanations on some of the points referred to in the report and the Comptroller's remarks thereon.



Order thereon No. 2759-60 200

Dated Bangalore 25 February 1908.

R e c o r d e d.

Government consider the result of the audit is on the whole satisfactory.

By Order

Lt.-Col.,
Military Assistant.

To

The Comptroller, Mysore Government.

The Superintendent, Amrut Mahal Department, Bangalore.

56 of 04-05

SECTION Sairbyn
FILE No. 56 of 04-05
SER AI No. 33.

No. 71

From
B.Srinivasa Iyengar Esq,B.A,B.L.
Secretary,Retrenchment Committee.

To
Lt.Col.R.G.Jones,I.A,
Military Assistant and Officer in charge
of the Amrit Mahal Department.

Dated,Bangalore, 22nd/23 August'08

Sir,

I am directed to return the accompanying file connected with the audit of the accounts of the Amrit Mahal Department with the views of the Retrenchment Committee recorded,and to state that the Committee are of opinion that of the 5 Report Kavalgars now working at Head-quarters 2 may be retained and the other 3 dispensed with. They are also of opinion that the pay of the Report Kavalgars may be raised to Rs6 all round.

I have the honour to be
sir,
your most obedient servant
K Srinivasa Iyengar.
Secy,Rett Committee.

4. As this is a matter affecting the strength of the menial establishment, the opinion of the Retrenchment Committee is called for.

5. The establishment of the Amrit Mahal office consists of 1 Head clerk, 1 munshi, 1 accountant and 1 clerk; and 1 mutchi, 1 duffedar, 6 peons and 1 lascar. On a consideration of the strength of the menial establishment of this office as compared with others, for example, Inspector General of Education, Inspector General of Registration &c, it appears that the sanctioned number of menials of this office is not inadequate. According to the orders conveyed in G.O.Nos.3273-4 & 1347-9 dated 31-3-06 and 26-9-06, home orderlies should be withdrawn, except that the Superintendent is permitted to have 4 men on duty with him. Two men and a mutchi seem quite sufficient for the office, and the distribution of the existing menial establishment may be as follows:-

Flags D & E

Officer in charge	2 peons or 1 peon & 1 Duffedar
Superintendent	1 Duffedar or peon. 2 peons & 1 lascar
Office	1 mutchi 2 peons
	9

6. As regards the Report Kavalgars it may be noted that the present sanctioned scale is 18 men - 12 on Rs6 and 6 on Rs5, who are all on the non-pensionable establishment. 2 Report Kavalgars are given as orderlies to each of the Darogas and Asst Darogas in charge of the herds, and 1 Kavalgar to one of the Asst Darogas, and the remaining 5 are attached to the Head-quarter office on the ground that the menial establishment of the office is insufficient.

7. The practice of having Report Kavalgars in the office to supplement the sanctioned menial staff has been in vogue, it is said, for a good length of time, and admittedly the 5 men now

now employed in the office are not required for executive work. Of the 5 men, 2 Kavalgars in charge of the bullocks which have been allowed, under orders, for the use of the Superintendent and the present Head Clerk, will perhaps have to be retained, and the other 3 may well be abolished. The Report Kavalgar assisting the munshi in camp, drawing a pay of ₹5 or 6 cannot evidently be of much service, and it is objectionable on principle to employ such a low paid menial, borne on the non-pensionable establishment, to do any clerical work.

8. In these circumstances it seems that 3 Report Kavalgars on &s ₹5 each may be abolished at an early date, with a saving of ₹15 per mensem. Considering that there will be only 3 men on ₹5 while the other Report Kavalgars get ₹6 it is a point for consideration whether these three may not be given an increase of Re 1 each. The nett saving will be Rs 12 per mensem or ₹144 per annum.

Id.B.S.
Secy, Ret. Committee

Of the 5 Report Kavalgars, 2 are absolutely necessary to look after the 2 pairs of bullocks supplied to the Superintendent and the Head Clerk (the latter as a special case during the incumbency of the present Head Clerk) . The remaining 3 Kavalgars may be dispensed with. The pay of the Kavalgars may be increased to ₹6 all round.

Id.K.P.P. (2nd Councillor
Id.T.A.R. (1st Councillor

22/4/08

'Copy'

Secretary, Retrenchment Committee

No 3420 dy 29/4/08

40

SECTION Daily
FILE No. 56 of 904-05
SUB A/ No. 34

The Secretary

Retrenchment Committee.

Sir,

I have the honor to acknowledge receipt of your letter No. 71 dated the 23rd April 1908 and to point out that the saving referred to seems too inconsiderable to be worth legislating for.

The men do work to the value of the pay they receive and I think it would be a great hardship to dismiss them. To do so would moreover cause considerable inconvenience to the Department.

I would suggest that in these circumstances they may be permitted to continue in the service till they die or become useless and are discharged when if so desired orders might issue for their places to remain vacant.

I have the honor to be,

Sir,

Your most obedient servant,

Lt.-Col.,

Military Assistant

Re

Amrut Mahal Department

Statement showing the Service of the Reports Kavalgaro doing duty in the Head Quarter office

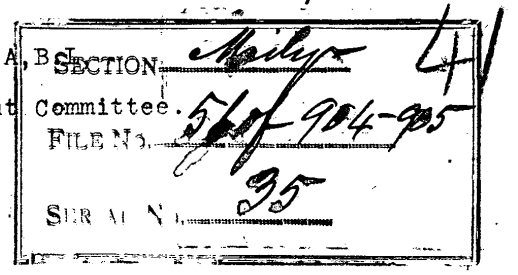
Name	Service			Remarks
	Years	Months	Days	
Ishwaraswamiengar from 1st July 1905	2	10	-	
da from 1st May 1906	1	11		
a da of Bangalore from 1st October 1906	1	8		
anja from 1st December 1906	1	4		
nnabba from June 1904 to 31st December 1906	3	7	-	@ He was grant leave without pay from 1st Jan of abd his brother is acting for him

No. 73

3163
7-5-08

From

B.Srinivasa Iyengar Esq,B.A,B.L.,
Secretary,Retrenchment Committee.



To

Lt.Col.R.G.Jones,I.A,
Military Assistant and Officer in charge
of the Amrit Mahal Department.

Dated,Bangalore,the 7th May '08

Sir,

I am directed to acknowledge the receipt of your letter No.3420 dated the 24th April 1908 re the Report Kavalgars,and to state that your views may be kindly submitted to the Dewan along with the Com--mittee's proposals.

I have the honour to be
Sir,
your most obedient servant

Secretary,Rett Committee.

SECTION Miscy

FILE No 560 of 904-05

SERIAL No 1386. 43

No 3793 cm: 1 file

From

Lieut Colonel R.G.Jones I.A.

Military Assistant to the Govt of Mysore

To

The Financial Secretary to the Govt of Mysore

Bangalore.

Sir,

I have the honor to forward the accompanying file of papers relating to the second audit of the accounts of the Amrut Mahal Department and to request that the necessary orders relating to the reduction in the number of Report Kavalgars & the increase of pay to the remaining three from Rs 5 to Rs 6 may kindly be issued in the Financial Department and the file returned to me when no longer required.

I have the honor to be

Sir,

Your most obedient servant,

sd. R.G.Jones Lt.Col.

Military Assistant.

No 3794 9/5/6/08

Copy forwarded to the Superintendent Amrut Mahal Dept for information.

Three of the Report Kavalgars attached to the Head Quarters Office should be dispensed with at once (after the usual notice)

R G Jones Lt.Col.

Military Assistant.

Be

1908

3525.
12.6.08

From H. Ramsden Hayes Esquire
Superintendent
Central Prison

To Surgeon Major Department
Lt Col. D. G. Jones I.M.S.
Military Assistant
Mysore Government
Bangalore

Dated 9th
Despatched 12
Received
June 1908

General No. 3794
No.

Enclosure No. nil

SECTION Miscy
FILE No. 760/04-05
SERIAL No. 37

Sir.

With reference to your memo: no: 3794 dated 5-6-1908, requesting me to dispense with the services of three Report Kavalgars attached to the Head Lawkeri's Office I have the honor to inform you that notices have been issued to the persons Concerned and that their services will be dispensed with a month hence from to-day.

I have the honor to be,
Sir,
Your most obedient Servt
H. Ramsden Hayes
Superintendent
Central Prison

43

Proceedings of the Government of His Highness
the Maharaja of Mysore. 3570/17.6.08

Read:-

Correspondence ending with the Military Assistants letter No.3793 dated the 5th June 1908, on the subject of the Report Kavalgars attached to the Amrut Mahal Department

SECTION Audit
FILE No. 56 of 1904-05
SERIAL No. 38

Order thereon No 36557-8 En/file
567-467-07-2
Dated Bangalore, 17 June 1908.

In reviewing the Comptroller's report on the audit of the accounts of the Amruth Mahal Department for 1904-05, Government observed that the services of the Report Kavalgars employed on duty at Head Quarters should be dispensed with, unless they could be given employment on the executive staff to which they belonged. The question was also referred to the Retrenchment Committee for consideration. They give it as their opinion that, of the 5 Report kavalgars on Rs.5 attached to Head quarters 2 are absolutely necessary to look after the two pairs of bullocks supplied to the Superintendent and the Head Clerk (the latter as a special case during the incumbency of the present Head Clerk) and that the services of the three remaining Kavalgars may be dispensed with. The Committee also recommended that the pay of the other Report Kavalgars on Rs.5 (three in number) may be raised from Rs.5 to Rs.6.

2. Government approve of the recommendations of the Retrenchment Committee. The three report kavalgars selected for discharge will be given the usual notice and their services dispensed with from the expiry of the period of notice. The increase in the payof the other kavalgars will be given effect to from the 1st October 1908. Th

net

net saving will be Rs.12 per mensem or Rs.144 per annum.

C S Balasundaram Jr
For Secretary to Govt.
12/6

To

The Military Assistant ~~to~~ to Govt of Mysore. (returning enclosures)
Comptroller in Mysore.

160

1908

16.7.08

From H. Nanjundaraj Urs Esquire,
Superintendent,
Amrit Mahal Department.

To Lieut. Col Rl. Jones, I. A.,
Military Assistant to the
Government of Mysore.

Dated 13
Despatched 14 } July 1908
Received

General No. 17
No.

Enclosure No. nil

SECTION Military
FILE No. 55 of 1904-05
SERIAL No. 39

Sir,

With reference to my letter No. 379 dated 9th June 1908 reporting that the services of Report Kavalgar will be dispensed with after a month's notice, I have the honor to inform you their services will be dispensed with on 30th September 1908 as directed in Proceedings No. Fl. 6557-8 / Ft. Finl. 467-07-8 dated 17th June 1908. This will give the men 3 months notice.

notice under the rules.

I have the honor to be,
Sir,
your most obedient servant

H Ramjundayal
Superintendent,
Amrit Mahal

Copy of letter No. 2621/O a No. 67 Dated 7th/9th November '04 from Henry Eagles, Esqr., Comptroller, to Lt.-Col. R.G.Jones Military Assistant to the Government of Mysore.

Has the honor to state that outside auditors C. Raghunah Row and D. Ramanujiengar have been deputed to audit the accounts of the Military Stores and Military fund accounts respectively and to request that necessary instructions may kindly be issued to the Officer in charge to afford the necessary help to the auditors, to expedite the work audit.

Sd. H. Eagles.,
C o m p t r o l l e r .

" C o p y '

Assistant Secretary
Military Department.

To The Supdt A. M. Department.
No 3794 of 5.6.08.

Forwards Copy for information. Three of the Report Kawalgars attached to the Head Quarters Office should be dispensed with at once.

37. From the Supdt A. M. Department.
By ct No 3525 No 3794 of 9.6.08.

Informs that notices have been issued to the persons concerned and that their services will be dispensed with a month hence from to day.

38. To the Mily Asst to the Comptroller
No 7L 6557-8 of 17.6.08.
7in 467-07

Approves of the recommendations of the Retrenchment Committee. The three report Kawalgars selected for discharge will be given the usual notice and their services dispensed with from the expiry of the period of notice. The increase in the pay of the other Kawalgars will be given effect to from the 1st October 1908.

39 From the Supdt A. M. Department.
By ct No 160 No 1707 of 13.7.08.

Informs that the services of the 3 Report Kawalgars will be dispensed with on 30th September 1908 as directed in proceedings No 7L 6557-8 of 17.6.08. Indexed.
Chamber Wagistmans use by 7L 467-07

40. From the Chief Commandant. M. Narasimha Murthi Res clerk.
By No 1543. No 1179 of 14.11.04.

States that on receiving Govt order No 53-60 of 21.12.97 about carrying out the suggestions of ch Biddulph re- the preparation & check of accounts of the A.

41. To. The Comptroller
No 1620 of 21.11.04.

Informs that the C. C. has intimated that he is prep